PARKLAND COLLEGE

Celebrating 40th Years

Annual Report 2012-2013

PARKLAND
COLLEGE

The dramatic swoop illustrates students' newly found ability to soar, stimulating individual, community, and economic growth and allowing graduates to reach for their dreams.

This high-energy, positive image also reflects a definite "P" and "C", while the parallel lines also allude to collaborative networks of people and streams of learning.

Viewed yet another way, the logo is a bird in flight, harkening to Aboriginal-based imagery of the power of an eagle, symbolizing wisdom, courage, and strength as well as leadership and prestige.

VISION

Prosperous individuals,
enterprises and economies
– driven by excellence
at Parkland College.

MISSION

Parkland College is a catalyst;
changing lives, communities and industry
– one learner at a time.

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College Profile

Parkland College is celebrating its 40th anniversary by doing what has made it successful over the past four decades – focusing on its diversity and adaptability to serve the education and training needs of adult learners and industry partners in East Central Saskatchewan.

Since its inception in 1973, Parkland College has worked to expand the philosophy of life-long learning in the Parkland region. Among the seven basic principles upon which the Saskatchewan community college system was founded is the idea that programs are to be developed in response to the needs of the community. Today, Parkland College delivers hundreds of program sessions at its campuses in Canora, Esterhazy, Fort Qu'Appelle, Melville, and Yorkton. Students can choose from a broad spectrum of educational services from trades training and high school upgrading to the province's most diverse off-campus university offerings.

Key Facts

- 2013 marks 40 years of operations
- Serves a regional population of almost 85,000 people of which 12% are Aboriginal
- Geographic area of 10,600 square miles
- Serves the third largest trading area in Saskatchewan with trading population of over 200,000
- Employs over 195 full-time and part-time staff
- Annual operating budget exceeds $10M
- 1045.8 FLEs or 631 full-time students plus over 6,373 part-time and casual students
- Parkland College awards student scholarships annually totaling over $108,000
- Parkland service area economy receives $5.3M in added income/year due to the College operations spending
- Government sees a 15% rate of return on its financial support of the College
- 90% of Parkland College graduates stay, work and earn in Saskatchewan

Campus Locations

- Canora
- Esterhazy
- Fort Qu'Appelle
- Melville
- Yorkton

Programs

- Master's Degree
- Bachelor's Degree
- Apprenticeship Level Training
- Advanced Skills Diploma
- Advanced Skills Certificate
- Safety Certification
- Customized Industry Training
- English as an Additional Language
- High School Diploma

Services

- Career and Student Services
- Learning Specialist
- Workplace Essential Skills
- The EDGE

196
EMPLOYEES

1,894
GRADS

254 Full-time
414 Part-time
1,226 Casual

38%
ABORIGINAL PARTICIPATION RATE
(Full-time & Part-Time)

7,004
STUDENTS

631 Full-time
1,727 Part-time
4,646 Casual

92%
student satisfaction rate

Invested
$58,130
in staff professional development

Awarded
$108,650
in scholarships

66
International Students

104
students received scholarships

Board of Governors' Report

The Parkland College Board of Governors carried on many of its regular duties throughout the year. These included approval of the monthly financial statements, approval of the Trimester reports presented by Management, review of the Regional Colleges' Act and Regulations, approval of the Audited Financial Statements, Business Plan, and Annual Report, facility leases and approval of high cost technology purchases.

The Audit Finance Committee is responsible for working closely with Management throughout the yearly auditing process and to recommend to the full Board approval of the annual Audited Financial Statements.

The Board Advocacy Committee's role is to assist the Board of Governors in planning and executing the job of advocacy, communications, relationship-building and fundraising with its many and varied external publics. This role was accomplished through the communication of key messages about Parkland College through individual and group meetings held with key political contacts, stakeholders and the public. Additional Board of Governor advocacy efforts focused on the Trades and Technology Centre project and a lunch meeting with the Town of Kamsack Councillors.

The Board Governance Committee's role is to provide a focus on governance and to assess and make recommendations regarding Board effectiveness, ongoing Board development, and to lead the process for recruitment and recommendation of Board member criteria and new Board members to the Minister responsible for Regional Colleges. The Governance Committee also completes the Board Evaluation and the Presidents Review.

The proposed Trades and Technology Centre and the Capital Campaign were regular agenda items for the Board. Approvals at all stages of development were provided by the Board with regular updates on progress provided by Management.

Members of the Board attended the Association of Canadian Community Colleges conference, Action Plan on Accountability and Governance, Governors Development and Certification, Scholarship Teas and College Graduation.

The Parkland College Board of Governors is proud of the work the College has accomplished over the year and is proud to present the College's 2012-2013 Annual Report.

BOARD MEMBERS

Sally Bishop, Kamsack
D. Lydia Cyr, Fort Qu'Appelle
Gord Kennedy, Yorkton
Del Killick, Melville (Chair)
Robert Maloney, Yorkton
Doris Stelmackowich, Melville

BOARD MEETINGS 2012-13

7 Regular Meetings
2 Conference Call Meetings
2 Governance Committee Meetings
1 Constitutional Meeting
1 Audit Committee Meetings
1 Advocacy Committee Meeting
1 Board of Governors Retreat

President's Message

Parkland College marked its 40th Anniversary in 2013. We added this milestone to our branding, held an open house and coffee party in downtown Melville in June, and celebrated at the annual Board/Staff Workshop with an anniversary party.

The planning of the Trades and Technology Centre (page 11) moved forward with the assistance of the Government of Saskatchewan and the Capital Campaign Cabinet. In March 2013 the province committed $1M, greenlighting the project. Upon finalizing the concept design and going out to tender, construction was scheduled to begin January 2014 with the facility opening for classes in September 2015.

Parkland College continues to deliver responsive, relevant programming through a wide continuum of learning from a Masters level through undergraduate degrees, advanced skills training, industry training, upgrading to Grade 12, Essential Skills, Literacy and English as an Additional Language. Our innovative delivery continues with Professional Firefighting, Industrial Mechanics Journeyperson, Business Administration Accounting Diploma, Practical Nursing, and online Basic Education courses with over 250 registrants, to name a few.

The financial position of Parkland College remains strong. From 2006-2012, the College has seen a 21% increase in government funding and a 49% increase in generated contract revenue and tuitions. Over the last year, the College has served an additional 137 full load equivalent (FLE) students – a 17% FLE increase. The recruitment of over 60 international students into various programs added a global dimension to the College.

Parkland College staff is very involved in higher education and community at a local, provincial and national level. Members are Directors on International Education Committees, University of Saskatchewan Senate, and Association of Canadian Community Colleges.

We wish to thank the many individuals, organizations and businesses we have worked with over the 2012-2013 year. As a result of their support, we continue to address the training, advanced skills, and educational needs of the region and province.

"WE CONTINUE TO ADDRESS THE TRAINING AND EDUCATIONAL NEEDS OF OUR REGION AND PROVINCE."

PARKLAND COLLEGE
Celebrating 40 Years
1973-2013

President's Advisory Council

The President's Advisory Council was spurred by the development of the Trades & Technology Centre and has become a long-term means of connecting to leaders in the Parkland region.

The purpose of the President's Advisory Council is to advise the President, the Board of Governors and the Executive staff of Parkland College on matters relevant to the region and the communities in the region. Its members include:

- ***Joan Bellegarde***
  Manager, File Hills Employment and Training Centre
- ***Terry Dennis***
  Mayor, Town of Canora
- ***Guy Gendreau***
  Yorkton Concrete
- ***Bob Maloney***
  Mayor, City of Yorkton
- ***Oliver Pask***
  PotashCorp Rocanville Division
- ***Terry Popowich***
  President, TA Foods
- ***Ron Osika***
  Mayor, Town of Fort Qu'Appelle
- ***Darrell Sobkow***
  VP Operations, Richardson Oilseed
- ***Walter Streelasky***
  Mayor, City of Melville
- ***Kim Wondrasek***
  Town Councillor, Town of Langenburg
- ***James Wilson***
  Past Mayor, City of Yorkton
- ***Joe G. Kozakewich***

The President's Advisory Committee is responsible for the following:

a. Serving as a sound board for key College initiatives and issues impacting community and community development in the region.
b. Aiding the President and Executive staff in providing consultation and advice related to student issues, program development and college advancement.
c. Assisting in advising on policy issues relative to students, student learning opportunities and employer and industry liaison.
d. Promoting dialogue and information exchange regarding public issues and concerns with communities and college stakeholders.

Strategic Plan

Parkland College is constantly evolving, repositioning to better meet the needs of its stakeholders. The next three years will see a continuation of the strategic directions that have guided us since 2007. All plans, policies and decisions will be evaluated against the following:

SD 1: **Product Scope**	The College continues to expand its continuum of learning services to provide a full range of adult upgrading, technical, professional and liberal education opportunities - facilitating initial training and education as well as ongoing learning enrichment and niche program development to keep our stakeholders current and competitive.
SD 2: **Area of Influence**	The College strives to address the educational and learning priorities of regional learners and the regional economy while expanding its market boundaries to the international level and preparing its customers for success wherever they choose to pursue employment.
SD 3: **Leveraging Technology**	The College is committed to adopting or developing leading edge learning technologies in support of its mission, vision and strategic directions.
SD 4: **Outreach**	The College will continue to provide programs and services at its campuses while expanding capacity to serve through alternative delivery modes, a new expanded trades and technology campus in Yorkton and 'on location' in and with its partner communities, First Nation Bands, and industries.
SD 5: **Entrepreneurial**	The College is committed to strengthening and diversifying its revenue sources - reducing dependency on government funding through expanded enterprise activity.
SD 6: **Quality and Value**	The College will develop its value propositions with the ultimate goal of becoming the College of Choice for learners, the Employer of Choice for staff, and the Partner of Choice for communities, businesses and industry.

Strategic Priorities 2012-13

Priority:
Quality Assured Education & Training

- Celebrated 313 graduates at the June 2013 ceremony.
- The 2013 Practical Nursing graduates achieved a higher GPA than any other class in the province of Saskatchewan and above the average in Canada.
- Staff from Academics and Student Services team attended the Reclaiming Youth Conference to learn strategies for improving service for and retention of at risk youth.
- Launched and delivered The EDGE support tutorials region wide.

Priority:
Trades & Technology Centre

- Initial funding and approval received from the provincial government for the development of the Trades and Technology Centre.
- Finalized Trades and Technology Centre design concept
- City of Yorkton donation of land for proposed facility valued at $3,480,000.
- Received PotashCorp's matching grant donation of $1,225,000.
- Launched the Parkland College Family Campaign.

Priority:
Building Business

- 66 international students registered in 2012-2013 - a 500% increase over 2011-2012.
- Established a Business Advisory Committee comprised of regional representation.
- Finalized a dual credit with Good Spirit School Division at Melville Comprehensive School with a university math course to run in January 2014.
- Welcome TD Canada Trust support of $25,000 over 5 years towards the Parkland College scholarship campaign.
- Launched a new learning management system - Desire to Learn.

Strategic Priorities 2012-13

Priority:
Aboriginal
Collaborations

- Secured funding to deliver Communications Installation Technician Program in partnership with SaskTel and Pasqua First Nation.
- Recruited 24 students for the First Nations University of Canada Bachelor of Indigenous Education in Fort Qu'Appelle.
- Completed a customized 1A Truck Driver Training Program with all six students successfully gaining their 1A endorsement.
- Signed an MOU with Yorkton Tribal Council to collaborate on education including a studentship agreement to award $300,000 in scholarships over a three year period.

Priority:
Organizational
Engagement &
Empowerment

- Invested $58,130 in education and training opportunities for employees at Parkland College.
- Retention was at 95% for our employees in 2012-2013. This low turnover reflects a positive work environment and culture.
- Recognized 20 staff members for years of service.
- Embarked on a quality improvement strategy to begin embedding a philosophy and culture of continuous improvement.
- Completed process mapping in 10 areas during 2012-2013 in addition to three from 2011-2012 as part of LEAN.

Priority:
Building
Awareness &
Reputation

- Developed and launched new Parkland College website.
- Over 110 published articles referencing the College in local print media during 2012-2013.
- Good Spirit School Division (GSSD) Intinerant Counselling provided to 11 schools for 1482 student contacts and 145 individual counselling sessions.
- Implementing a plan to create regional awareness of integrated program delivery of post-secondary education programs.

Trades and Technology Centre

The 2012-2013 academic year was a tipping point for the development of the Trades and Technology Centre.

Parkland College continued to engage the Government of Saskatchewan and the local community in the province's first major Regional College Capital Campaign. The Campaign was developed on local, regional, and provincial labour market needs. This innovative initiative was led internally by Dr. Fay Myers, William Litchfield, Sharon Rurak, and supported by Myers and Associates. In addition Parkland College developed a Capital Campaign Cabinet of highly influential individuals from the area to support the College in meeting its $5 million fundraising goal. Its members include:

- ***Evan Ortynsky (Co-Chair)***
  President, Yorkton Toyota
- ***Delores Harris***
  B & D Harris Consulting Services
- ***Kevin Lukey***
  CEO, Cornerstone Credit Union
- ***Dr. Fay Myers***
  President, Parkland College
- ***Linda Turta (Co-Chair)***
  President, Ram Industries
- ***Terry Popowich***
  President, TA Foods
- ***David Putz***
  Manager, City of Yorkton
- ***Wayne Rusnak***
  Partner, Rusnak, Balacko, Kachur and Rusnak

The campaign received its first major gift early in the year from PotashCorp – a matching grant challenge of $1.225 million. Shortly after that announcement, the City of Yorkton announced the option to purchase 20 acres of prime real estate valued at $3.48 million for one dollar. These two initiatives created significant momentum and excitement around the project, and Parkland College was able to realize PotashCorp's full matching grant prior to March 2013.

Parkland College continued to work with the Government of Saskatchewan to formalize a proposal for the development of the $15 million Trades and Technology Centre. On March 20, Parkland College was provided $1 million in the 2013-2014 provincial budget to support the planning and development of the new campus.

In the 2012-2013 year the College published 33 advertisements thanking local businesses, associations, unions, cooperatives, and individuals for their contributions toward the Trades and Technology Centre. The overwhelming support and diversity in donors was a key indicator that this project captured the attention and needs of our region and province.

The College expects to be able to wrap up its $5 million Capital Campaign in the second trimester of 2013-2014 in order to support an early 2014 construction start date.

Key Performance Measures

KEY PERFORMANCE INDICATOR #1

Number of Student Enrollments - expressed in terms of full load equivalents (FLE) for all credit and non-credit programs.	Baseline (FLE's)	2012-13 Target (FLE's)	2012-13 Results (FLE's)
1a) Skills Training - Institute Credit (includes Institute Credit-SIAST, Institute Credit-Other and Apprenticeship)	301	390	334
b) Skills Training - Industry Credit	30	32	72
c) Skills Training - Non-Credit	25	35	29
d) Adult Basic Education - Credit	282	302	273
e) Adult Basic Education - Non-Credit	83	84	251
f) University - Credit	65	96	87

KEY PERFORMANCE INDICATOR #2

Participation, Employment, and Continued to Take Further Training (Rates for Aboriginal Students in %'s, Credit Programs only)	Baseline (%'s)	2012-13 Target (%)	2012-13 Results (%)
2A. Aboriginal Participation (Enrollment) Rate (full-time/part-time)			
a) Skills Training - Institute Credit	19	25	15
b) Skills Training - Industry Credit	22	25	29
c) Adult Basic Education - Credit	51	55	58
d) University - Credit	27	28	30
2B. Graduation Rates of Aboriginal Persons (full-time)			
a) Skills Training - Institute Credit			
i) As % of Graduates	18	20	10
ii) As % of Aboriginal Enrolments	61	65	67
b) Skills Training - Industry Credit			
i) As % of Graduates — no full-time students	n/a	n/a	n/a
ii) As % of Aboriginal Enrolments — no full-time students	n/a	n/a	n/a
c) Adult Basic Education - Credit			
i) As % of Graduates	69	75	83
ii) As % of Aboriginal Enrolments	23	30	29
2C. Aboriginal Employment Rate (full-time)			
a) Skills Training - Institute Credit	67	75	100
b) Skills Training - Industry Credit — no full-time students	n/a	n/a	n/a
c) Adult Basic Education - Credit	65	70	38
2D. Aboriginal Continued to Further Training (full-time)			
a) Skills Training - Institute Credit	62	65	100
b) Skills Training - Industry Credit — no full-time students	n/a	n/a	n/a
c) Adult Basic Education - Credit	81	81	58

Key Performance Measures

KEY PERFORMANCE INDICATOR #3

Number of Graduates/Completers for all Credit Programs (In #'s of students)		Baseline (# of students)	2012-13 Target (# of students)	2012-13 Results (# of students)
3A. Number of Graduates (full-time/part-time)				
a) Skills Training - Institute Credit		242	260	315
b) Skills Training - Industry Credit	not casual	190	150	249
c) Adult Basic Education - Credit		94	110	104
3B. Number of Completers (full-time/part-time)				
a) Skills Training - Institute Credit		270	300	309
b) Skills Training - Industry Credit	not casual	23	25	19
c) Adult Basic Education - Credit		318	300	325

*Completer: Any participant who has successfully completed course requirements or remained to the end of the program.
*Graduate: Any participant who successfully completed all course requirements resulting in achievement of certification by a recognized credit granting institute.

KEY PERFORMANCE INDICATOR #4

Participation, Employment, and Continued to Take Further Training (Rates for all students in %'s, for credit programs only)		Baseline (%'s)	2012-13 Target (%'s)	2012-13 Results (%'s)
4A. Participation (Enrolment) Rate (full-time/part-time)				
a) Skills Training - Institute Credit		37	38	38
b) Skills Training - Industry Credit	not casual	14	12	16
c) Adult Basic Education - Credit		39	40	35
d) University - Credit		10	10	11
4B. Graduation Rates of Students (full-time)				
a) Skills Training - Institute Credit				
i) As % of Enrolments		66	80	72
c) Skills Training - Industry Credit				
i) As % of Enrolments	no full-time students	n/a	n/a	n/a
d) Adult Basic Education - Credit				
i) As % of Enrolments		22	40	29
4C. Employment Rate (full-time)				
a) Skills Training - Institute Credit		90	90	93
b) Skills Training - Industry Credit	no full-time students	n/a	n/a	n/a
c) Adult Basic Education - Credit		66	75	36
4D. Continued to Further Training Rates (full-time)				
a) Skills Training - Institute Credit		73	85	81
b) Skills Training - Industry Credit	no full-time students	n/a	n/a	n/a
c) Adult Basic Education - Credit		76	76	64

Key Performance Measures

KEY PERFORMANCE INDICATOR #5

	Baseline ($'s)	2012-13 Target ($'s)	2012-13 Results ($'s)
Total Contractual Revenue (In Contract $ Received)	$1,233,457	$1,600,000	$1,947,466

NOTES:

- The new baseline is a rolling average of the three most recent completed years of data (2008-09, 2009-10, 2010-11 and 2011-12).
- KPI #1: For comparison purposes, FLE's for the baseline and target have been 'revised' to reflect the changes to the FLE divisors effective October 2011.
- KPI #2B & 4B: Graduation rates are based on full-time students only. This was implemented to more accurately reflect graduation rates, as majority of part-time enrolments are 'completed' and not graduated.

Enrollment by Program

Table 1 - Comprehensive Enrollment by Program Groups for the Whole College

		Actuals							
		2011-2012				2012-2013			
	Program Groups	Student Enroll FT	Student Enroll PT	Student Enroll Casual	FLEs	Student Enroll FT	Student Enroll PT	Student Enroll Casual	FLEs
SKILLS TRAINING	**Institute Credit:**								
	SIAST	141	252	6	261.71	204	278	5	292.64
	Other:	37	76	3	30.77	12	112	4	19.14
	Apprenticeship & Trade	37	19		20.98	50	10		22.04
	Total Institute Credit	**215**	**347**	**9**	**313.46**	**266**	**400**	**9**	**333.82**
	Industry Credit:								
	Total Industry Credit	**0**	**167**	**1,136**	**50.40**	**20**	**268**	**1,237**	**71.86**
	Non-Credit *(Industry Non-Credit, Community/Individual Non-Credit, Personal Interest Non-Credit)*								
	Total Non-Credit	**0**	**81**	**2,783**	**29.10**	**0**	**62**	**3,400**	**28.70**
TOTAL SKILLS TRAINING		**215**	**595**	**3,928**	**392.96**	**286**	**730**	**4,646**	**434.38**
ADULT BASIC EDUCATION	**ABE Credit:**								
	Adult 12	106	362		217.48	100	309		188.02
	Adult 10	105	68		98.43	78	61		74.48
	Academic GED	0	74		8.16	9	67		10.88
	Total ABE Credit	**211**	**504**		**324.07**	**187**	**437**		**273.38**
	ABE Non-Credit:								
	Employability/Life Skills	15	242		93.58	90	172		219.68
	English Language Training	0	87		13.12	0	129		24.58
	General Academic Studies	4	75		7.84	0	28		1.46
	Literacy	0	60		7.22	0	111		5.11
	Total ABE Non-Credit	**19**	**464**		**121.76**	**90**	**440**		**250.83**
TOTAL ADULT BASIC EDUCATION		**230**	**968**		**445.83**	**277**	**877**		**524.21**
UNIVERSITY	***Total University***	**60**	**111**		**70.9**	**68**	**120**		**87.20**
TOTAL ENROLLMENT		**505**	**1,674**	**3,928**	**909.69**	**631**	**1,727**	**4,646**	**1,045.79**

2012-13 Results as of October 28, 2013

PT – Part-time
FT- Full-time
Cas – Casual
FLE – Full Load Equivalent

*****See Glossary for Definitions of Terms*****

Enrollment by Program

Table 1A - Enrollment by Program Groups for CANORA Campus

		Actuals							
		2011-2012				2012-2013			
	Program Groups	Student Enroll FT	Student Enroll PT	Student Enroll Casual	FLEs	Student Enroll FT	Student Enroll PT	Student Enroll Casual	FLEs
SKILLS TRAINING	**Institute Credit:**								
	SIAST	0	58	3	15.03	0	40	9	10.2
	Other								
	Apprenticeship & Trade								
	Total Institute Credit	**0**	**58**	**3**	**15.03**	**0**	**40**	**9**	**10.2**
	Industry Credit:								
	Total Industry Credit	**0**	**11**	**103**	**2.52**	**0**	**1**	**114**	**1.97**
	Non-Credit *(Industry Non-Credit, Community/Individual Non-Credit, Personal Interest Non-Credit)*								
	Total Non-Credit	**0**	**0**	**11**	**.11**	**0**	**0**	**14**	**0.17**
TOTAL SKILLS TRAINING		**0**	**69**	**117**	**17.66**	**0**	**41**	**137**	**12.34**
ADULT BASIC EDUCATION	**ABE Credit:**								
	Adult 12	21	13		17.80	16	10		14.53
	Adult 10	29	13		21.03	19	18		19.23
	Academic GED	0	36		7.85	9	28		8.12
	Total ABE Credit	**50**	**62**		**46.68**	**44**	**56**		**41.88**
	ABE Non-Credit:								
	Employability/Life Skills	0	115		42.02	28	45		13.85
	English Language Training	0	12		1.00				
	General Academic Studies	4	14		3.65				
	Literacy	0	8		.91	0	23		1.04
	Total ABE Non-Credit	**4**	**149**		**47.58**	**28**	**68**		**14.89**
TOTAL ADULT BASIC EDUCATION		**54**	**211**		**94.26**	**72**	**124**		**56.77**
UNIVERSITY	***Total University***	**0**	**9**		**1.50**	**0**	**5**		**1.30**
TOTAL ENROLLMENT		**54**	**289**	**117**	**113.42**	**72**	**170**	**137**	**70.41**

2012-13 Results as of October 28, 2013

PT – Part-time
FT- Full-time
Cas – Casual
FLE – Full Load Equivalent

**Note: Canora Campus includes Kamsack & area

Enrollment by Program

Table 1B - Enrollment by Program Groups for ESTERHAZY Campus

		Actuals							
		2011-2012				2012-2013			
	Program Groups	Student Enroll FT	Student Enroll PT	Student Enroll Casual	FLEs	Student Enroll FT	Student Enroll PT	Student Enroll Casual	FLEs
SKILLS TRAINING	**Institute Credit:**								
	SIAST	0	8		2.11	0	7	2	1.79
	Other								
	Apprenticeship & Trade	37	19		20.98	50	10		22.04
	Total Institute Credit	**37**	**27**		**23.09**	**50**	**17**	**2**	**23.83**
	Industry Credit:								
	Total Industry Credit	**0**	**25**	**264**	**6.36**	**0**	**4**	**289**	**5.44**
	Non-Credit *(Industry Non-Credit, Community/Individual Non-Credit, Personal Interest Non-Credit)*								
	Total Non-Credit	**0**	**0**	**2,473**	**15.15**	**0**	**9**	**3,117**	**21.43**
TOTAL SKILLS TRAINING		**37**	**52**	**2,737**	**44.60**	**50**	**30**	**3,408**	**50.70**
ADULT BASIC EDUCATION	**ABE Credit:**								
	Adult 12	0	282		94.96	0	264		84.20
	Adult 10								
	Academic GED								
	Total ABE Credit	**0**	**282**		**94.96**	**0**	**264**		**84.20**
	ABE Non-Credit:								
	Employability/Life Skills								
	English Language Training	0	21		2.87	0	37		5.47
	General Academic Studies	0	9		.46				
	Literacy								
	Total ABE Non-Credit	**0**	**30**		**3.33**	**0**	**37**		**5.47**
TOTAL ADULT BASIC EDUCATION		**0**	**312**		**98.29**	**0**	**301**		**89.67**
UNIVERSITY	***Total University***	**0**	**4**		**.60**	**0**	**5**		**0.80**
TOTAL ENROLLMENT		**37**	**368**	**2,737**	**143.49**	**50**	**336**	**3,408**	**141.17**

2012-13 Results as of October 28, 2013

PT – Part-time
FT- Full-time
Cas – Casual
FLE – Full Load Equivalent

****NOTE: The "Online" Adult 12 program is entered under the Esterhazy Campus.**

Enrollment by Program

Table 1C - Enrollment by Program Groups for FORT QU'APPELLE Campus

		Actuals							
		2011-2012				2012-2013			
	Program Groups	Student Enroll FT	Student Enroll PT	Student Enroll Casual	FLEs	Student Enroll FT	Student Enroll PT	Student Enroll Casual	FLEs
SKILLS TRAINING	**Institute Credit:**								
	SIAST	3	40		24.86	0	30	0	7.89
	Other:								
	Apprenticeship & Trade								
	Total Institute Credit	**3**	**40**		**24.86**	**0**	**30**	**0**	**7.89**
	Industry Credit:								
	Total Industry Credit	**0**	**11**	**30**	**1.05**	**7**	**41**	**95**	**7.42**
	Non-Credit *(Industry Non-Credit, Community/Individual Non-Credit, Personal Interest Non-Credit)*								
	Total Non-Credit	**0**	**0**	**31**	**.65**				
TOTAL SKILLS TRAINING		**3**	**51**	**61**	**26.56**	**7**	**71**	**95**	**15.31**
ADULT BASIC EDUCATION	**ABE Credit:**								
	Adult 12	15	21		17.61	17	20		18.66
	Adult 10	28	20		27.05	17	15		18.33
	Academic GED	0	11		.11	0	16		2.52
	Total ABE Credit	**43**	**52**		**44.77**	**34**	**51**		**39.51**
	ABE Non-Credit:								
	Employability/Life Skills	0	65		28.92	29	55		33.16
	English Language Training								
	General Academic Studies	0	8		.90				
	Literacy	0	12		.96	0	25		1.79
	Total ABE Non-Credit	**0**	**85**		**30.78**	**29**	**80**		**34.95**
TOTAL ADULT BASIC EDUCATION		**43**	**137**		**75.55**	**63**	**131**		**74.46**
UNIVERSITY	***Total University***	**0**	**6**		**.70**	**10**	**17**		**11.30**
TOTAL ENROLLMENT		**46**	**194**	**61**	**102.81**	**80**	**219**	**95**	**101.07**

2012-13 Results as of October 28, 2013

PT – Part-time
FT- Full-time
Cas – Casual
FLE – Full Load Equivalent

Enrollment by Program

Table 1D - Enrollment by Program Groups for MELVILLE Campus

		Actuals							
		2011-2012				2012-2013			
	Program Groups	Student Enroll FT	Student Enroll PT	Student Enroll Casual	FLEs	Student Enroll FT	Student Enroll PT	Student Enroll Casual	FLEs
SKILLS TRAINING	**Institute Credit:**								
	SIAST	15	9		11.92	12	24		16.47
	Other	37	76		30.52	12	112	4	19.14
	Apprenticeship & Trade								
	Total Institute Credit	**52**	**85**		**42.44**	**24**	**136**	4	**35.61**
	Industry Credit:								
	Total Industry Credit	**0**	**25**	**213**	**4.86**	**13**	**41**	**39**	**26.57**
	Non-Credit *(Industry Non-Credit, Community/Individual Non-Credit, Personal Interest Non-Credit)*								
	Total Non-Credit	**0**	**8**	**11**	**.71**	**0**	**4**	**86**	**0.67**
TOTAL SKILLS TRAINING		**52**	**118**	**224**	**48.01**	**37**	**181**	**129**	**62.85**
ADULT BASIC EDUCATION	**ABE Credit:**								
	Adult 12	11	11		11.79	7	5		6.91
	Adult 10	12	8		13.05	10	5		10.84
	Academic GED	0	8		0.03	0	4		0.04
	Total ABE Credit	**23**	**27**		**24.87**	**17**	**14**		**17.79**
	ABE Non-Credit:								
	Employability/Life Skills								
	English Language Training	0	7		.38	0	7		0.86
	General Academic Studies								
	Literacy					0	20		0.89
	Total ABE Non-Credit	**0**	**7**		**.38**	**0**	**27**		**1.75**
TOTAL ADULT BASIC EDUCATION		**23**	**34**		**25.25**	**17**	**41**		**19.54**
UNIVERSITY	***Total University***	**0**	**6**		**1.40**	**1**	**2**		**1.10**
TOTAL ENROLLMENT		**75**	**158**	**224**	**74.66**	**55**	**224**	**129**	**83.49**

2012-13 Results as of October 28, 2013

PT – Part-time
FT- Full-time
Cas – Casual
FLE – Full Load Equivalent

Enrollment by Program

Table 1E - Enrollment by Program Groups for YORKTON Campus

		Actuals							
		2011-2012				2012-2013			
	Program Groups	Student Enroll FT	Student Enroll PT	Student Enroll Casual	FLEs	Student Enroll FT	Student Enroll PT	Student Enroll Casual	FLEs
SKILLS TRAINING	**Institute Credit:**								
	SIAST	123	157	4	207.79	192	186	5	256.28
	Other	0	1	5	.25				
	Apprenticeship & Trade								
	Total Institute Credit	**123**	**158**	**9**	**208.04**	**192**	**186**	**5**	**256.28**
	Industry Credit:								
	Total Industry Credit	**0**	**76**	**633**	**35.60**	**0**	**174**	**760**	**30.46**
	Non-Credit *(Industry Non-Credit, Community/Individual Non-Credit, Personal Interest Non-Credit)*								
	Total Non-Credit	**0**	**72**	**259**	**12.48**	**0**	**48**	**192**	**6.44**
TOTAL SKILLS TRAINING		**123**	**306**	**901**	**256.12**	**192**	**408**	**957**	**293.18**
ADULT BASIC EDUCATION	**ABE Credit:**								
	Adult 12	59	40		75.32	60	32		63.72
	Adult 10	36	27		37.30	32	23		26.09
	Academic GED	0	19		.17	0	19		0.20
	Total ABE Credit	**95**	**86**		**112.79**	**92**	**74**		**90.01**
	ABE Non-Credit:								
	Employability/Life Skills	15	76		22.64	38	161		172.66
	English Language Training	0	51		8.87	0	89		18.26
	General Academic Studies	0	44		2.83	0	28		1.46
	Literacy	0	40		5.35	0	44		1.38
	Total ABE Non-Credit	**15**	**211**		**39.69**	**38**	**322**		**193.76**
TOTAL ADULT BASIC EDUCATION		**110**	**297**		**152.48**	**130**	**396**		**283.77**
UNIVERSITY	***Total University***	**57**	**98**		**66.70**	**55**	**102**		**72.70**
TOTAL ENROLLMENT		**290**	**701**	**901**	**475.30**	**377**	**906**	**957**	**649.65**

2012-13 Results as of October 28, 2013

PT – Part-time
FT- Full-time
Cas – Casual
FLE – Full Load Equivalent

Table 2 - Equity Participation Enrollments by Program Groups for the Whole College

		Actuals																							
		2011-2012												2012-2013											
	Program Groups	Aboriginal			Visible Minority			Disability			Total Enrollment			Aboriginal			Visible Minority			Disability			Total Enrollment		
SKILLS TRAINING		FT	PT	Cas	FT	PT	Cas	FT	PT	Cas	FT	PT	Cas	FT	PT	Cas	FT	PT	Cas	FT	PT	Cas	FT	PT	Cas
	Institute Credit:																								
	SIAST	20	47	0	3	10	0	4	8	0	141	252	6	22	54	0	0	5	0	3	6	0	204	278	5
	Other:	5	15	0	0	5	0	0	0	0	37	76	3	2	17	0	0	2	0	0	1	0	12	112	4
	Apprenticeship & Trade	3	1	0	0	0	0	1	0	0	37	19	0	3	2		0	0		0	0		50	10	
	Total Institute Credit	**28**	**63**	**0**	**3**	**15**	**0**	**5**	**8**	**0**	**215**	**347**	**9**	**27**	**73**	**0**	**0**	**7**	**0**	**3**	**7**	**0**	**266**	**400**	**9**
	Industry Credit:																								
	Total Industry Credit	**0**	**27**	**107**	**0**	**5**	**17**	**0**	**1**	**19**	**0**	**167**	**1,136**	**9**	**74**	**73**	**0**	**4**	**7**	**3**	**3**	**14**	**20**	**268**	**1,237**
	Non-Credit (Industry Non-Credit, Community/Individual Non-Credit, Personal Interest Non-Credit)																								
	Total Non-Credit	**0**	**3**	**168**	**0**	**5**	**35**	**0**	**1**	**32**	**0**	**81**	**2,783**	**0**	**5**	**254**	**0**	**0**	**85**	**0**	**1**	**28**	**0**	**62**	**3,400**
TOTAL SKILLS TRAINING		**28**	**93**	**275**	**3**	**25**	**52**	**5**	**10**	**51**	**215**	**595**	**3,928**	**36**	**152**	**327**	**0**	**11**	**92**	**6**	**11**	**42**	**286**	**730**	**4,646**
ADULT BASIC EDUCATION	**Adult Basic Education Credit:**																								
	Adult 12	72	106		4	12		15	6		106	362		75	94		5	9		14	12		100	309	
	Adult 10	93	61		3	2		15	1		105	68		69	58		3	2		12	4		78	61	
	Academic GED	0	59		0	2		0	10		0	74		9	55		0	0		0	7		9	67	
	Total ABE Credit	**165**	**226**		**7**	**16**		**30**	**17**		**211**	**504**		**153**	**207**		**8**	**11**		**26**	**23**		**187**	**437**	
	Adult Basic Education Non-Credit:																								
	Employability / Life Skills	13	195		1	11		1	14		15	242		75	145		3	7		5	5		90	172	
	English Language Training	0	0		0	6		0	0		0	87		0	0		0	13		0	0		0	129	
	General Academic Studies	4	34		0	3		0	0		4	75		0	1		0	0		0	1		0	28	
	Literacy	0	39		0	6		0	5		0	60		0	69		0	5		0	18		0	111	
	Total ABE Non-Credit	**17**	**268**		**1**	**26**		**1**	**19**		**19**	**464**		**75**	**215**		**3**	**25**		**5**	**24**		**90**	**440**	
TOTAL ADULT BASIC EDUCATION		**182**	**494**		**8**	**42**		**31**	**36**		**230**	**968**		**228**	**422**		**11**	**36**		**31**	**47**		**277**	**877**	
UNIVERSITY	***Total University***	**16**	**30**	0	**0**	**4**	0	**2**	**2**	0	**60**	**111**	0	**24**	**32**		**4**	**3**		**1**	**3**		**68**	**120**	
TOTAL ENROLLMENT		**226**	**617**	**275**	**11**	**71**	**52**	**38**	**48**	**51**	**505**	**1,674**	**3,928**	**288**	**606**	**327**	**15**	**50**	**92**	**38**	**61**	**42**	**631**	**1,727**	**4,646**

2012-13 Results as of October 28, 2013

Note for Table 2 & 4: Equity statistics are voluntary and only students willing to declare were reported.

PT – Part-time
FT- Full-time
Cas – Casual

Table 3 - Student Success by Program Groups for the Whole College

		Actuals																							
		2011-2012												2012-2013											
	Program Groups	Total Students Completed			Total Students Graduated			Total Employed			Total Going to Further Training			Total Students Completed			Total Students Graduated			Total Employed			Total Going to Further Training		
		FT	PT	Cas	FT	PT	Cas	FT	PT	Cas	FT	PT	Cas	FT	PT	Cas	FT	PT	Cas	FT	PT	Cas	FT	PT	Cas
Skills Training	**Institute Credit:**																								
	SIAST	24	211	6	97	24	0	62	19	1	20	15		28	240	3	136	35	2	71	19	0	24	9	0
	Other Supplier:	9	25	0	25	58	3	7	0	0	11	0		6	34	0	6	79	4	6	3	1	3	2	0
	Apprenticeship & Trade	0	0	0	37	18	0	0	0	0	0	0		0	1	0	50	9	0	0	0	0	0	0	0
	Total Institute Credit	**33**	**236**	**6**	**159**	**100**	**3**	**69**	**19**	**1**	**31**	**15**		**34**	**275**	**3**	**192**	**123**	**6**	**77**	**22**	**1**	**27**	**11**	**0**
	Industry Credit:																								
	Total Industry Credit	**0**	**14**	**30**	**0**	**157**	**1,109**							**6**	**13**	**16**	**8**	**241**	**1,220**						
	Non-Credit (Industry Non-Credit, Community/Individual Non-Credit, Personal Interest Non-Credit)																								
	Total Non-Credit	**0**	**81**	**2,777**										**0**	**61**	**3,397**									
TOTAL SKILLS TRAINING		**33**	**331**	**2,813**	**159**	**257**	**1,112**	**69**	**19**	**1**	**31**	**15**		**40**	**349**	**3,416**	**200**	**364**	**1,226**	**77**	**22**	**1**	**27**	**11**	**0**
Adult Basic Education	**Adult Basic Education Credit:**																								
	Adult 12	47	247		26	7		24	102		38	94		56	218		15	8		8	88		37	99	
	Adult 10	44	9		31	4		14	4		48	6		14	7		38	9		7	3		31	10	
	Academic GED	0	19		0	42		0	15		0	16		8	22		1	33		4	14		0	18	
	Total ABE Credit	**91**	**275**		**57**	**53**		**38**	**121**		**86**	**116**		**78**	**247**		**54**	**50**		**19**	**105**		**68**	**127**	
	Adult Basic Education Non-Credit:																								
	Employability / Life Skills	11	160					8	71		0	33		88	161					27	26		16	24	
	English Language Training	0	77					0	41		0	5		0	111					0	65		0	48	
	General Academic Studies	4	66					1	36		1	5		0	28					0	16		0	1	
	Literacy	0	54					0	15		0	21		0	64					0	4		0	38	
	Total ABE Non-Credit	**15**	**357**					**9**	**163**		**1**	**64**		**88**	**364**					**27**	**111**		**16**	**111**	
TOTAL ADULT BASIC EDUCATION		**106**	**632**		**57**	**53**		**47**	**284**		**87**	**180**		**166**	**611**		**54**	**50**		**46**	**216**		**84**	**238**	
UNIVERSITY	***Total University***	**57**	**106**											**65**	**120**										
TOTAL ENROLLMENT		196	1,069	2,813	216	310	1,112	116	303	1	118	195		271	1,080	3,416	254	414	1,226	123	238	1	111	249	0

2012-13 Results as of October 28, 2013

Completed = the total number of students who completed course requirements or remained to the end of the program.
Graduated = the number of students who successfully completed all course requirements resulting in achievement of certification by a recognized credit granting institution or recognized by industry.

Notes for Tables 3 & 4

- We do not 'Graduate' University and part-time institute credit programs, all are under completed columns for both academic years.
- We do not do follow-up for University, apprenticeship, part-time institute credit, skills training non-credit and short study industry credit programs.
- If more than one type of follow-up is reported for an individual in a program group, enrolment is counted once and they are counted once under each type of follow-up.

Table 4 - Equity Participation Completers & Graduates by Program Groups for Whole College

		Actuals																		
		2011-2012									2012-2013									
	Program Groups	Aboriginal			Visible Minority			Disability			Aboriginal			Visible Minority			Disability		
SKILLS TRAINING		E	C	G	E	C	G	E	C	G	E	C	G	E	C	G	E	C	G
	Institute Credit:																		
	SIAST	67	30	27	13	9	2	12	8	3	76	45	36	5	4	0	9	4	5
	Other:	20	6	13	5	2	3	0	0	0	19	7	12	2	0	2	1	1	0
	Apprenticeship & Trade	4	0	4	0	0	0	1	0	1	5	1	4	0	0	0	0	0	0
	Total Institute Credit	**91**	**36**	**44**	**18**	**11**	**5**	**13**	**8**	**4**	**100**	**53**	**52**	**7**	**4**	**2**	**10**	**5**	**5**
	Industry Credit:																		
	Total Industry Credit	**134**	**17**	**119**	**22**	**0**	**22**	**20**	**1**	**19**	**156**	**23**	**120**	**11**	**0**	**11**	**20**	**1**	**18**
	Non-Credit (Industry Non-Credit, Community/ Individual Non-Credit, Personal Interest Non-Credit)																		
	Total Non Credit	**171**	**170**		**40**	**40**		**33**	**32**		**259**	**259**	**0**	**85**	**85**	**0**	**29**	**29**	**0**
TOTAL SKILLS TRAINING		**396**	**223**	**163**	**80**	**51**	**27**	**66**	**41**	**23**	**515**	**335**	**172**	**103**	**89**	**13**	**59**	**35**	**23**
ADULT BASIC EDUCATION	**Adult Basic Education Credit:**																		
	Adult 12	178	83	16	16	10	2	21	14	2	169	82	15	14	8	0	26	12	2
	Adult 10	154	44	31	5	3	0	16	8	4	127	17	43	5	1	1	16	4	5
	Academic GED	59	17	30	2	1	1	10	2	6	64	28	27	0	0	0	7	1	5
	Total ABE Credit	**391**	**144**	**77**	**23**	**14**	**3**	**47**	**24**	**12**	**360**	**127**	**85**	**19**	**9**	**1**	**49**	**17**	**12**
	Adult Basic Education Non-Credit:																		
	Employability/Life Skills	208	128		12	10		15	8		220	209	0	10	10	0	10	10	0
	English Language Training	0	0		6	5		0	0		0	0	0	13	12	0	0	0	0
	General Academic Studies	38	32		3	3		0	0		1	1	0	0	0	0	1	1	0
	Literacy	39	34		6	6		5	4		69	39	0	5	4	0	18	11	0
	Total ABE Non-Credit	**285**	**194**		**27**	**24**		**20**	**12**		**290**	**249**	**0**	**28**	**26**	**0**	**29**	**22**	**0**
TOTAL ADULT BASIC EDUCATION		**676**	**338**	**77**	**50**	**38**	**3**	**67**	**36**	**12**	**650**	**376**	**85**	**47**	**35**	**1**	**78**	**39**	**12**
UNIVERSITY	***Total University***	**46**	**43**		**4**	**4**		**4**	**3**		**56**	**55**	**0**	**7**	**7**	**0**	**4**	**4**	**0**
TOTAL ENROLLMENT		**1,118**	604	**240**	**134**	**93**	**30**	**137**	**80**	**35**	**1,221**	**766**	**257**	**157**	**131**	**14**	**141**	**78**	**35**

2012-13 Results as of October 28, 2013

PT – Part-time
FT- Full-time
Cas – Casual

E = total enrollment
C = completers (the total number of students who completed course requirements or remained to the end of the program).
G = graduates (the total number of students who successfully completed all course requirements resulting in achievement of certification by a recognized credit granting institution or recognized by industry).

Human Resources

Human Resources assists applicants and employees with all phases of the employment process from recruitment and interviewing to selection and evaluation of employees. Parkland College employed 99 full time equivalent (FTE) positions in 2012-2013.

Staff Recognition
Twenty employees were recognized at the Annual Staff Recognition event for their years of dedication, commitment and service to adult education and our organization.

Professional Development
Parkland College is committed to lifelong learning and invested $58,130 in education and training opportunities for employees in 2012-2013.

Wellness
The Wellness Committee is committed to promoting holistic health to staff, focusing on mental/ emotional, physical and spiritual health. In 2012-2013, the committee tailored a variety of initiatives and activities to the needs of employees to further enhance our Wellness Strategy.

Retention
Parkland College retained 95% of our employees in 2012-2013. This low turnover reflects a positive work environment and culture whereby our efforts have been consistent with our model that we want our employees to Join, Stay, Perform, and Adapt.

Employer of Choice
The Employer of Choice committee is committed to fostering a collaborative and innovative environment, where we support and respect all employees. In 2012-2013, the committee organized Welcome Back lunches for students and employees, contests to promote a harmonious environment, supported the scholarship initiative, sponsored and participated in the Yorkton Chamber of Commerce Employee Recognition event, and continued to encourage Saskatchewan Roughrider Pride.

Quality Improvement
We embarked on a Quality Improvement Strategy whereby we evaluated the work practices and processes throughout Parkland College in order to improve the way we perform our work in order to provide better products and services to our students and increase our job satisfaction. We have begun to embed a philosophy and culture of continuous improvement.

Human Resources - F.T.E. Chart

Position & Classification	# of Employees	F.T.E.'s
Executive		
President	1	1.0
Director, Academics & Student Services	1	1.0
Director, Advancement	1	1.0
Director, Finance & Administration	0	0.6
Director, Human Resources	1	1.0
Director, Training & Business Development	1	1.0
Assistant Director, Administration	1	1.0
Human Resource Generalist	1	1.0
Executive Assistant	1	1.0
In Scope		
Managers & Counsellor, Level 8	3	3.00
IT Manager, Level 7	1	1.00
Coordinators, Level 7	9	9.00
Coordinators, Level 6	2	1.23
Counsellors, Level 7	10	7.25
Consultant, Level 7	1	1.00
Business and Training Representative, Level 6	1	1.00
Facilitators, Level 6	7	4.70
Accounting Technicians, Level 5	2	2.00
Accounting Clerk, Level 4	1	1.00
Information Technician, Level 5	1	1.00
Information Technician, Level 4	1	0.62
Registration Clerk, Level 5	1	1.00
Communications Officer	1	1.00
Program Assistants, Level 4	12	10.82
Clericals, Level 3	5	3.25
Clericals, Level 2	3	1.36
Clericals, Level Casual	7	0.51
SCN Attendants, Level 1	2	0.24
Janitor, Level 3	1	1.00
Janitors, Level 2	4	2.13
Learning Specialists	2	2.00
Instructors (in-scope grid)	86	29.79
Tutors/Aides	25	4.20
Total	*196*	*98.7*

Non-credit instructors are not included.

Human Resources - Employee List

Executive

Alcorn, Sean	Assistant Director, Administration
Cameron, Michael	Director, Training & Business Development
DePape, Kami	Director, Academics & Student Services
Dubreuil, Alison	Director, Human Resources
Litchfield, William	Director, Advancement
McDonell, Mandi	Generalist, Human Resources
Myers, Dr. Fay	President & Chief Executive Officer
Seidler, Rhoda	Executive Assistant

In Scope

Adams, Paul	Caretaker
Aitken, William	Instructor, Fire Fighter
Alstad, Roxanne	Program Assistant
Badger, Delores	Counsellor, Student Services
Bahrey, Donald	Coordinator, Adult Basic Education
Banga, Linda	Instructor, Adult Basic Education
Beddome, George	Instructor, Adult Basic Education
Benjamin, Patty	SCN/Clerical
Bobowski, Carol	Head Counsellor
Broda, Maureen	Registration Clerk
Brown, Connie	Coordinator, Corporate Training &
Buchholzer, Elaine	Program Assistant
Bueckert, Brian	Information Technology (IT) Assistant
Cadieux de Larios, Lisa	Coordinator, International
Cazakoff, Cecelia	Instructor, Adult Basic Education
Cherney, Shelley	Coordinator, Emergency Services
Clarke, Michelle	Instructor, Adult Basic Education Online
Currie, Bonnie	Instructor Aide/GED Instructor
Czemeres, Sherry	Counsellor
Daniel, Mona	Program Assistant
Datema, Jill	Program Assistant
Decelles, Donna	Counsellor
Dedman, David	Instructor, Entrepreneurship
deGooijer, Joy	Instructor, Continuing Care Assistant
Degryse, Catherine	Instructor, Office Education
Denesik, Rodney	Instructor, 1A Driver
Eckhart, Michelle	Counsellor, Student Services
Erickson, Ken	Instructor, Adult Basic Education,
Evans, Barbara	Instructor, Practical Nursing
Evans, Sharon	Program Assistant
Fraser, Alexandra	SCN/Clerical/Office Relief
Fraser-Bailey, Katherine	Janitor
Gabriel, Tracy	Instructor, Practical Nursing/Continuing Care
Gascho, Glenda	Receptionist
Gerein, Ron	Instructor, Carpentry
Giles, Sarah	Coordinator, English Language Training
Glowa, Jason	Instructor, Fire Fighter
Glowa, Rosemarie	Counsellor
Gorchynski, Gail	Consultant, Essential Skills
Gulak, Neil	Instructor, 1A Driver
Haberstock-Dzuba, Michelle	Instructor, Adult Basic Education
Hallett, Tony	Counsellor
Heshka, Linda	Instructor, Business/Office Education
Heshka, Terry	Instructor, Housing Maintenance
Hnatuik, Sandra	Receptionist
Holland, Bernadette	Learning Specialist
Holland, James	Instructor, Residential Building Maintenance
Hollick, Laurel	Instructor, Early Childhood Education
Holstein, Dale	Coordinator, Trades, Industrial & Agriculture
Hourd, Ed	Business & Training Representative
Hudym, Nick	Instructor, Industrial Mechanics
Hull, Jennifer	Janitor
Jackson, Dorothy	Facilitator, Essential Skills
Jansen, Linda	Accounting Technician
Jensen, Alma	Program Assistant
Kaeding, Michelle	Program Assistant
Katchuk, Natasha	Coordinator, Marketing
Keyowski, Deborah	SCN/Clerical
Kostyshyn, Sheldon	Information Technology Support
Kurtz, Sharleen	Facilitator, The Learning Edge
Kyle-Zwirsky, Kim	Facilitator, Essential Skills
Landels, Darrell	Manager, Corporate Training & Community Development
Lang, Rachel	Instructor Aide, The Learning Edge
Lipoth, Sarah	Instructor & Instructor Aide
Littlewolfe, Marion	Program Assistant
Lockhart, Shirley	Janitor
Machnee, Gwen	Coordinator, University & Applied Research
Marfleet, Cheryl	Instructor, Practical Nursing
Mathewson, Derek	Instructor, Adult Basic Education
McDonald, Kathleen	Instructor, Adult Basic Education
Miller, Blaine	Instructor, Welding
Morris, Charlotte	Program Assistant
Morrison, Cam	Instructor, Power Engineering
Mortimer, Robert	Instructor, Heavy Equipment Operator
Nagy, Bradley	Instructor, Power Engineering
Neudorf, Gerald (Shane)	Janitor
Neyedley, Donna	Facilitator, Essential Skills
O'Hagan, Marguerite	Instructor, Adult Basic Education
Pearen, Larry	Manager, Post-Secondary Programming
Pedersen, Terri	Counsellor
Penner, Nathan	Manager, Technology/Programming
Persick, Sandy	Learning Specialist
Polachek, David	Instructor, Entrepreneurship
Prokop, Patricia	Instructor, Adult Basic Education
Purich, Margaret	Instructor, Adult Basic Education
Puritch, Mel	Instructor, Power Engineering
Rediger, Maureen	Instructor, Office Education
Rohatensky, Jackie	Instructor, Practical Nursing
Rokosh, Sharon	Accounting Clerk
Rose, Brad	Instructor, Adult Basic Education
Rurak, Sharon	Program Assistant
Ryder, Kenneth	SCN/Clerical/Program Assistant
Scheffler, Jacquie	Instructor Aide, Instructor
Scutchings, Richard	Instructor, Heavy Equipment Operator
Seidler, Keith	Instructor Aide
Seidler, Lindsay	Instructor, Business/Office Education
Seitz, Randi	Receptionist
Shankowsky, Gwyneth	Counsellor
Skorobohach, Sonia	Office Relief
Sliva, Laura	SCN Attendant
Springford, Katherine	Coordinator, Academics & Student Services
Starr, Gail	Counsellor
Steenbruggen, Gerry	Instructor, 1A Driver
Strelioff, Phyllis	Instructor Aide
Trebish, Katherine	Instructor, Adult Basic Education Online
Virostek, Christine	Accounting Technician
Vranai, Donna	Instructor, Business
Wade, Jessie	Instructor, Continuing Care Assistant
Wagner, Brendan	Communications Officer
Walsh, Brenda	Instructor, Continuing Care Assistant
Wasylkowski, Glenda	Receptionist/SCN/Clerical
Wasylyniuk, Karrie	Clerical
Waugh, Betty	Receptionist
Weinheimer, Susan	Counsellor
Weston, Scott	Instructor, Fire Fighter
Whiting, Jill	Program Assistant
Whittaker, Marcia	Instructor, Entrepreneurship
Wiens, Carol	Instructor, Hospitality & Tourism
Wilson, Wendy	Coordinator, Post-Secondary
Wolkowski, Cynthia	Program Assistant
Wondrasek, Kim	Coordinator, Post-Secondary
Wright, Jim	Instructor, Adult Basic Education
Yacishyn, Gerry	Instructor, Adult Basic Education
Yuzicapi, Dianne	Facilitator, Essential Skills
Zorn, Carolee	Instructor, Practical Nursing

Financial Statements

Government of the Province of Saskatchewan
Ministry of Advanced Education

Parkland College
Financial Statements

For Year Ended
June 30, 2013

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I. Statement of Responsibility

PARKLAND COLLEGE

YOUR Answer...

Melville Administration
Box 790, 200 Block, 9th Avenue East
Melville, SK, S0A 2P0
Ph: (306) 728-4471 Fax: (306) 728-2576

Statement of Management Responsibility

The financial statements have been prepared by management in accordance with Canadian public sector accounting standards and the format specified in the Regional Colleges Accounting and Reporting Manual issued by the Ministry of Advanced Education, and are in compliance with the provisions of legislation and related authorities. When alternative accounting methods exist, management has chosen those it deems most appropriate in the circumstances. Financial statements are not precise because they include certain amounts based on estimates and judgements.

In fulfilling its responsibilities and recognizing the limits inherent in all systems, the management has developed and maintains a system of internal control designed to provide reasonable assurance that College assets are safeguarded from loss and that the accounting records are a reliable basis for the preparation of financial statements.

The Board of Directors of the College is responsible for the review and approval of the financial statements, and ensures management fulfils its financial reporting responsibilities. The Board meets with management and, as required, with the external auditors to discuss the results of audit examinations and financial reporting matters. The external auditors have full access to the Board with and without the presence of management.

The financial statements have been audited by Skilnick Miller Moar Grodecki & Kreklewich, Chartered Accountants. The external auditors conduct an independent examination in accordance with Canadian auditing standards and express their opinion on the financial statements. The accompanying Auditors' Report outlines their responsibilities, the scope of their examination and provides their opinion on the fairness of the presentation of the information in the financial statements.

Chief Executive Officer

Acting Director of Finance

September 5, 2013

II. Auditor's Report

Skilnick Miller Moar Grodecki & Kreklewich
Chartered Accountants

INDEPENDENT AUDITORS' REPORT

To Members of the Board
Parkland Regional College
MELVILLE, Saskatchewan

Report on the Financial Statements

We have audited the accompanying financial statements of the Parkland Regional College which comprise the statement of financial position as at June 30, 2013 and the statements of operations and accumulated surplus, remeasurement gains and losses, change in net financial assets and cash flows for the year then ended, and a summary of significant accounting policies and other explanatory information.

Management's Responsibility for the Financial Statements

Management is responsible for the preparation and fair presentation of these financial statements in accordance with Canadian public sector accounting standards and for such internal control as management determines is necessary to enable the preparation of financial statements that are free from material misstatement, whether due to fraud or error.

Auditors' Responsibility

Our responsibility is to express an opinion on these financial statements based on our audit. We conducted our audit in accordance with Canadian generally accepted auditing standards. Those standards require that we comply with ethical requirements and plan and perform the audit to obtain reasonable assurance about whether the financial statements are free from material misstatement.

An audit involves performing procedures to obtain audit evidence about the amounts and disclosures in the financial statements. The procedures selected depend on the auditor's judgement, including the assessment of the risks of material misstatement of the financial statements, whether due to fraud or error. In making those risk assessments, the auditor considers internal control relevant to the entity's preparation and fair presentation of the financial statements in order to design audit procedures that are appropriate in the circumstances but not for the purpose of expressing an opinion on the effectiveness of the entity's internal control. An audit also includes evaluating the appropriateness of accounting policies used and the reasonableness of accounting estimates made by management, as well as evaluating the overall presentation of the financial statements.

We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinion.

Opinion

In our opinion, the financial statements present fairly, in all material respects, the financial position of the Parkland Regional College as at June 30, 2013 and the results of its operations and accumulated surplus, remeasurement gains and losses, change in net financial assets and cash flow for the year then ended in accordance with Canadian public sector accounting standards.

Skilnick Miller Moar Grodecki & Kreklewich

SKILNICK MILLER MOAR GRODECKI & KREKLEWICH
Chartered Accountants

Melville, Saskatchewan
September 6, 2013

III. Statement of Financial Position

Statement 1

Parkland Regional College
Statement of Financial Position
as at June 30, 2013

	30-Jun 2013	30-Jun 2012 Restated (Note 22)	1-Jul 2011 Restated (Note 22)
Financial Assets			
Cash and cash equivalents (Note 3)	$ 3,915,076	$ 445,096	$ 850,731
Accounts receivable (Note 4)	1,255,877	733,509	746,549
Investment in 580673 Saskatchewan Ltd. (Note 18)	175,000	175,000	175,000
Portfolio investments (Note 5)	517,865	510,202	502,882
Total Financial Assets	5,863,818	1,863,808	2,275,163
Liabilities			
Bank indebtedness (Note 6)	-	-	-
Accrued salaries and benefits (Note 7)	451,724	286,379	304,940
Accounts payable and accrued liabilities (Note 8)	410,658	368,277	334,099
Deferred revenue (Note 9)	457,518	192,471	154,648
Liability for employee future benefits (Note 10)	232,800	221,900	212,700
Total Financial Assets	1,552,700	1,069,028	1,006,387
Net Financial Assets (Net Debt)	4,311,118	794,780	1,268,776
Non-Financial Assets			
Tangible capital assets (Note 11)	3,679,526	4,020,448	4,251,838
Prepaid expenses (Note 12)	212,646	68,957	77,971
Total Non-Financial Assets	3,892,171	4,089,406	4,329,809
Accumulated Surplus (Note 19)	$ 8,203,289	$ 4,884,186	$ 5,598,585
Accumulated Surplus is comprised of:			
Accumulated surplus form operations	$ 8,203,289	$ 4,884,186	$ 5,598,585
Total Accumulated Surplus	$ 8,203,289	$ 4,884,186	$ 5,598,585

Contingent Liabilities (Note 21)

The accompanying notes and schedules are an integral part of these financial statements

On behalf of the Board:

Director

Director/CFO

IV. Statement of Operations

Statement 2

Parkland Regional College
Statement of Operations and Accumulated Surplus (Deficit)
for the year ended June 30, 2013

	2013 Budget (Note 16)	2013 Actual	2012 Actual Restated (Note 22)
Revenues (Schedule 2)			
Provincial government			
Grants	$ 5,512,679	$ 6,788,926	$ 5,562,494
Other	1,323,284	1,797,306	1,157,295
Federal government			
Grants	-	9,206	7,600
Other	144,603	106,068	162,924
Other revenue			
Contracts	974,360	1,947,466	1,274,619
Interest	90,000	35,382	26,481
Rents	33,150	22,453	13,355
Resale items	304,050	251,197	286,743
Tuitions	2,618,450	2,253,183	1,896,967
Donations	-	1,990,207	54,522
Other	492,743	199,839	273,062
Total revenues	11,493,320	15,401,231	10,716,062
Expenses (Schedule 3)			
General	5,401,443	5,504,690	5,073,387
Skills training	3,315,633	3,521,496	3,169,585
Basic education	2,423,447	2,007,293	2,126,522
University	351,404	359,997	243,786
Services	533,868	580,002	713,819
Scholarships	-	108,650	103,362
Total expenses	12,025,795	12,082,128	11,430,462
Surplus (Deficit) for the Year from Operations	(532,474)	3,319,103	(714,400)
Accumulated Surplus (Deficit), Beginning of Year	8,203,289	4,884,186	5,598,585
Accumulated Surplus (Deficit), End of Year	$ 7,670,816	$ 8,203,289	$ 4,884,186

The accompanying notes and schedules are an integral part of these financial statements

V. Statement of Changes in Net Assets

Statement 3

Parkland Regional College
Statement of Changes in Net Financial Assets (Net Debt)
as at June 30, 2013

	2013 Budget (Note 16)	2013 Actual	2012 Actual Restated (Note 22)
Net Financial Assets (Net Debt), Beginning of Year	$ 700,625	$ 794,780	$ 1,268,776
Surplus (Deficit) for the Year from Operations	(532,474)	3,319,104	(714,400)
Acquisition of tangible capital assets	(286,000)	(158,829)	(245,026)
Amortization of tangible capital assets	470,000	499,752	476,416
Acquisition of prepaid expenses	(50,000)	68,957	77,971
Use of prepaid expenses	100,000	(212,646)	(68,957)
	402,151	4,311,118	794,780
Change in Net Financial Assets (Net Debt)	(298,474)	3,516,338	(473,996)
Net Financial Assets (Net Debt), End of Year	$ 402,151	$ 4,311,118	$ 794,780

The accompanying notes and schedules are an integral part of these financial statements

VI. Statement of Cash Flows

Statement 4

Parkland Regional College
Statement of Cash Flows
for the year ended June 30, 2013

	2013	2012
Operating Activities		
Surplus (deficit) for the year from operations	**$ 3,319,103**	$ (714,400)
Non-cash items included in surplus (deficit)		
Amortization of tangible capital assets	499,752	476,416
Changes in non-cash working capital		
Decrease (increase) in accounts receivable	(522,367)	13,040
Increase (decrease) in accrued salaries and benefits	165,344	(18,561)
Increase (decrease) in accounts payable and accrued liabilities	53,281	43,378
Increase (decrease) in deferred revenue	265,047	37,824
Decrease (increase) in prepaid expenses	(143,688)	9,014
Cash Provided (Used) by Operating Activities	**3,636,472**	(153,289)
Capital Activities		
Cash used to acquire tangible capital assets	(158,829)	(245,026)
Cash Provided (Used) by Capital Activities	**(158,829)**	(245,026)
Investing Activities		
Cash used to acquire portfolio investments	(7,663)	(513,679)
Proceeds from disposal of portfolio investments	-	506,360
Cash Provided (Used) by Investing Activities	**(7,663)**	(7,319)
Increase (Decrease) in Cash and Cash equivalents	**3,469,980**	(405,635)
Cash and Cash Equivalents, Beginning of Year	**445,096**	850,731
Cash and Cash Equivalents, End of Year	**$ 3,915,076**	$ 445,096
Represented on the Financial Statements as:		
Cash and cash equivalents	**$ 3,915,076**	$ 445,096
Bank indebtedness	-	-
Cash and Cash Equivalents, End of Year	**$ 3,915,076**	$ 445,096

The accompanying notes and schedules are an integral part of these financial statements

VII. Notes to the Financial Statements

PARKLAND REGIONAL COLLEGE
Notes to the Financial Statements
for the year ended June 30, 2013

1. PURPOSE AND AUTHORITY

Parkland Regional College offers educational services and programs under the authority of Section 14 of *The Regional Colleges Act*.

The Board of the Parkland Regional College is responsible for administering and managing the educational affairs of the College in accordance with the intent of *The Regional Colleges Act* and its regulations.

The College's objectives are to promote the social, economic and cultural development of the Parkland region of Saskatchewan by facilitating learning options and participating in community groups.

The College is exempt from the payment of income tax.

2. SIGNIFICANT ACCOUNTING POLICIES

Adoption of Public Sector Accounting (PSA) Standards

These financial statements have been prepared in accordance with Canadian public sector accounting standards for government reporting entities. As a government not-for-profit organization, the College must adopt for the June 30, 2013 financial statements the accounting standards for government not-for-profit organizations in the Canadian Institute of Chartered Accountants (CICA) Public Sector Accounting (PSA) Handbook either with or without the standards for not-for-profit organizations in Sections PS4200 to PS4270. In consultation with the Government of Saskatchewan, the College has elected to adopt the standards in the CICA PSA Handbook without Sections PS4200 to PS4270. The College has also early adopted the accounting standards contained in PS1201 – Financial statement presentation, PS3410 – Government Transfers and PS3450 – Financial Instruments in the preparation of these financial statements.

These financial statements are the first financial statements for which the College has applied PSA standards, having previously prepared its financial statements in accordance with the CICA Accounting Handbook – Part V standards (CICA HB).

In accordance with PS2125 – First-time Adoption by Government Organizations, the effective date of transition to the new standards is July 1, 2011. PS2125 requires that the College prepare and present an opening statement of financial position at the date of transition to the new standards.

As required by PS2125, the PSA standards have been applied retroactively excluding cases where optional exemptions available under PS2125 have been applied, and except for the accounting standards contained in PS2601 and PS3450 as these standards specifically prohibit retroactive application. Comparative amounts relating to the implementation of the new PS2601 and PS3450 standards are presented in accordance with the accounting policies applied by the College immediately preceding its adoption of Public Sector Accounting Standards.

The College elected to use the following exemptions permitted in PS2125:

(a) Post-employment Benefits, Compensated Absences and Termination Benefits: PS3255 - In accordance with the exemption provided in PS2125, the College has elected to recognize all cumulative actuarial gains and losses as of July 1, 2011 directly in accumulated surplus.

(b) Tangible Capital Asset Impairment: In accordance with the exemption provided in PS2125, the College has elected to apply the PS3150 to assess write-downs on tangible capital assets on a prospective basis at the transition date of July 1, 2011.

Details of the impact of the conversion to Canadian public sector accounting standards, including reconciliations of the June 31, 2012 and July 1, 2011 restated statement of financial position and the 2011-12 restated statement of operations, are provided in Note 22.

Significant aspects of the accounting policies adopted by the College are as follows:

(a) Modified Equity Method:

The modified equity method is used to account for the College's investment in Government Business Enterprises.

The GBEs that have been included using the modified equity method are:

- 580673 Saskatchewan Ltd.

(b) Measurement Uncertainty and the Use of Estimates

The preparation of financial statements in conformity with PSA standards requires management to make estimates and assumptions that affect the reported amount of assets and liabilities and disclosure of contingent assets and liabilities at the date of the financial statements, and the reported amounts of revenues and expenses during the year. Uncertainty in the determination of the amount at which an item is recognized or disclosed in financial statements is known as measurement uncertainty. Such uncertainty exists when there is a

variance between the recognized or disclosed amount and another reasonably possible amount.

Measurement uncertainty that may be material to these financial statements exists for:

- the liability for employee future benefits of $232,800 (June 30, 2012 - $221,900; July 1, 2011 $212,700) because actual experience may differ significantly from actuarial or historical estimations and assumptions;

These estimates and assumptions are reviewed periodically and, as adjustments become necessary, they are reported in earnings in the periods in which they become known. While best estimates are used for reporting items subject to measurement uncertainty, it is reasonably possible that changes in future conditions, occurring within one fiscal year, could require material changes in the amounts recognized or disclosed.

(c) Financial Instruments

Financial instruments create rights and obligations to receive or deliver economic benefits. Financial instruments include cash and cash equivalents, accounts receivable, portfolio investments, accrued salaries and benefits, accounts payable and accrued liabilities.

Financial instruments are assigned to one of two measurement categories: fair value, or cost or amortized cost.

i) **Fair Value**
Fair value measurement applies to portfolio investments in equity and debt instruments that are quoted in an active market.

ii) **Cost or Amortized Cost**
All other financial assets and financial liabilities are measured at cost or amortized cost. Transaction costs are a component of cost for financial instruments measured using cost or amortized cost. Loans and receivables are measured at amortized cost. Due to their short-term nature, the amortized cost of these instruments approximates their fair value.

(d) Financial Assets

Financial assets are assets that could be used to discharge existing liabilities or finance future operations and are not for consumption in the normal course of

operations. Valuation allowances are used where considered necessary to reduce the amounts reported for financial assets to their net realizable value.

Cash and Cash Equivalents consist of cash, bank deposits and highly liquid investments with initial maturity terms of three months or less and held for the purpose of meeting short-term operating cash commitments rather than for investing purposes.

Accounts Receivable are shown net of allowance for doubtful accounts to reflect their expected net recoverable value. Valuation allowances are recorded where recovery is considered uncertain. Changes in valuation allowances are recorded in the statement of operations.

Portfolio Investments consist of debt investments quoted in an active market. These investments are reported at fair value, and any associated transaction costs are expensed upon initial recognition. Measurement gains or losses on fair value are recorded as income or expense on the consolidated statement of operations in the period the gain or loss occurs.

(e) Liabilities

Liabilities present obligations arising from transactions and events occurring prior to year end, which will be satisfied in the future through the use of assets or another form of economic settlement.

Accrued Salaries and Benefits represents salaries and benefits owing to or on behalf of work performed by employees, but not yet paid, at the end of the fiscal period. Amounts are payable within one year.

Accounts Payable and Accrued Liabilities include accounts payable and accrued liabilities owing to third parties for goods supplied and services rendered, but not yet paid, at the end of the fiscal period. Amounts are payable within one year.

Deferred revenue from government transfers represents restricted grants with stipulations that give rise to a liability for which the stipulations have not yet been fulfilled. The revenue is recognized as the stipulation liabilities are settled. Deferred revenue from non-government sources represents revenue related to fees or services received in advance of the fee being earned or the services being performed, and other contributions for which the contributor has placed restrictions on the use of the resources. Tuition and fee revenue is recognized as the course is delivered, revenue from contractual services is recognized as the services are delivered, and revenue from other contributions is recognized in the fiscal year in which the resources are used for the purpose specified.

Liability for Employee Future Benefits represents non-vesting sick leave benefits that accrue to the College's employees. The cost of these benefits is recorded as the benefits are earned by employees. The liability relating to these benefits is actuarially determined using the projected benefit method pro-rated on service and management's best estimate of expected sick leave usage, discount rate, inflation, salary escalation, termination and retirement rates and mortality. Actuarial gains and losses are amortized on a straight line basis over the expected average remaining service life of the related employee groups. Actuarial valuations are performed periodically. Extrapolations of these valuations are made when a valuation is not done in the current fiscal year.

(f) Non-Financial Assets

Non-financial assets are assets held for consumption in the provision of services. These assets do not normally provide resources to discharge the liabilities of the College unless they are sold.

Tangible Capital Assets have useful lives extending beyond the accounting period, are used by the College to provide services to the public and are not intended for sale in the ordinary course of operations. Tangible capital assets are recorded at cost and include all costs directly attributable to the acquisition, design, construction, development, installation and betterment of the tangible capital asset.

The cost of depreciable tangible capital assets, net of any residual value, is amortized on a straight line basis over their estimated useful lives as follows:

Leasehold Improvements	5% to 20%
Buildings	5%
Office Furnishings/equipment	10% to 20%
Computer hardware	33%
Vehicles	20%

Write-downs are accounted for as expenses in the statement of operations.

Prepaid Expenses are prepaid amounts for goods or services which will provide economic benefits in one or more future periods. The prepaid amount is recognized as an expense in the year the goods or services are consumed.

(g) Employee Pension Plans

Employees of the College participate in the following pension plans:

Multi-Employer Defined Benefit Plans

The College's employees participate in one of the following multi-employer defined benefit plans:

i) Teachers and other employees holding a teaching certificate participate in either the retirement plan of the Saskatchewan Teachers' Retirement Plan (STRP) or Saskatchewan Teachers' Superannuation Plan (STSP). The College's obligation for these plans is limited to collecting and remitting contributions of the employees at rates determined by the plans.

ii) Other employees participate in the Municipal Employees' Pension Plan (MEPP). In accordance with PSA standards, the plan is accounted for as a defined contribution plan whereby the College's contributions are expensed when due.

(h) Revenue Recognition

Revenues are recorded on the accrual basis. Revenues are recognized in the period in which the transactions or events occurred that gave rise to the revenues, provided the amount to be received can be reasonably estimated and collection is reasonably assured.

The College's major sources of revenue include the following:

i) **Government Transfers (Grants)**
Grants from governments are considered to be government transfers. Government transfers are recognized as revenues when the transfer is authorized, all eligibility criteria have been met, the amount can be estimated and collection is reasonably assured except when, and to the extent, stipulations by the transferor give rise to an obligation that meets the definition of a liability.

ii) **Fees and Services**
Revenues from tuition fees and other services are recognized in the year they are earned. Amounts that are restricted pursuant to legislation, regulation or agreements with external parties that may only be used in the conduct of certain programs or in the delivery of specific services and transactions are initially recorded as deferred revenue and subsequently recognized as revenue in the fiscal year the related expenses are incurred or services are performed.

iii) **Interest Income**
Interest is recognized on an accrual basis when it is earned.

iv) **Other (Non-Government Transfer) Contributions**
Unrestricted contributions are recognized as revenue in the year received or in the year the funds are committed to the College if the amount can be reasonably estimated and collection is reasonably assured. Externally restricted contributions are contributions for which the contributor has placed restrictions on the use of the resources. Externally restricted contributions that are to be held in perpetuity are recognized as revenue in the year in which they are received or committed if the amount can be reasonably estimated and collection is reasonably assured. Externally restricted contributions that are not held in perpetuity are deferred until the resources are used for the purpose specified, at which time the contributions are recognized as revenue. In-kind contributions are recorded at their fair value when they are received.

(i) Expenses
Expenses are reported on an accrual basis. The cost of all goods consumed and services received during the year is expensed.

(j) Contingent liabilities
Contingent liabilities are potential liabilities which may become actual liabilities when one or more future events occur or fail to occur. To the extent that the future event is likely to occur or fail to occur, and a reasonable estimate of the loss can be made, an estimated liability is accrued and an expense recorded. If the likelihood is not determinable or an amount cannot be reasonably estimated, the contingency is disclosed in the notes to the financial statements.

3. CASH AND CASH EQUIVALENTS

Due to the short-term nature of the investments, market value of cash and cash equivalents approximates cost.

	June 30 2013	June 30 2012	July 1 2011
Cash and bank deposits	$ 3,915,076	$ 445,096	$ 850,731
Cash and cash equivalents	**$ 3,915,076**	**$ 445,096**	**$ 850,731**

4. ACCOUNTS RECEIVABLE

All accounts receivable presented on the statement of financial position are net of any valuation allowances for doubtful accounts.

	June 30 2013	June 30 2012	July 1 2011
Provincial government	$ -	$ -	$ -
Advanced Education/Economy	727,386	72,579	66,259
Other	-	-	-
Federal government	69,221	57,365	41,450
Other receivables	467,700	605,045	646,509
	1,264,308	734,989	754,218
Less: Allowance for doubtful accounts	(8,431)	(1,480)	(7,669)
Accounts receivable, net of allowances	**$ 1,255,877**	**$ 733,509**	**$ 746,549**

5. PORTFOLIO INVESTMENTS

	June 30 2013		June 30 2012		July 1 2011	
Portfolio Investments in the fair value category:	Cost	Fair Value	Cost	Fair Value	Cost	Fair Value
Provincial Government Bonds	$ 506,310	$ 517,860	$ 506,310	$ 510,197	$ 490,307	$ 502,877
Credit Union Shares	5	5	5	5	5	5
Total portfolio investments reported at fair value	506,315	517,865	506,315	510,202	490,312	502,882
Total portfolio investments		$ 517,865		$ 510,202		$ 502,882

6. BANK INDEBTEDNESS

Bank indebtedness consists of a demand operating line of credit with a maximum borrowing limit of $200,000 with the Royal Bank of Canada, Melville, Saskatchewan that bears interest at Bank prime rate less 0.60% per annum. This line of credit is authorized by a borrowing resolution by the Board and is secured by an assignment of grant proceeds due from Saskatchewan Advanced Education. The balance drawn on the line of credit at June 30, 2013 was Nil (June 30, 2012 - Nil; July 1, 2011 - Nil).

7. ACCRUED SALARIES AND BENEFITS

	June 30 2013	June 30 2012	July 1 2011
Accrued Salaries	$ 182,295	$ 21,132	$ 61,965
Accrued Vacation	269,429	265,247	242,975
Accrued salaries and benefits	**$ 451,724**	**$ 286,379**	**$ 304,940**

8. ACCOUNTS PAYABLE AND ACCRUED LIABILITIES

	June 30 2013	June 30 2012	July 1 2011
Accounts payable	$ 356,426	$ 328,770	$ 314,430
Scholarships	35,406	21,956	1,868
Other	18,827	17,551	17,802
Accounts payable and accrued liabilities	**$ 410,658**	**$ 368,277**	**$ 334,099**

9. DEFERRED REVENUE

	July 1 2011	June 30 2012	Addition during the year	Revenue recognized in the year	June 30 2013
Other deferred revenue:					
Student tuitions	$ 150,899	$ 154,222	$ 335,253	$ 154,222	$ 335,253
Other	3,749	38,249	122,265	38,249	122,265
	154,648	192,471	457,518	192,471	457,518
Deferred revenue	**$ 154,648**	**$ 192,471**	**$ 457,518**	**$ 192,471**	**$ 457,518**

10. LIABILITY FOR EMPLOYEE FUTURE BENEFITS

The College provides certain post-employment, compensated absence and termination benefits to its employees. These benefits include accumulating non-vested sick leave. Significant assumptions include the discount rates based on the Saskatchewan provincial bond yields with similar maturities at the respective disclosure dates. The liability associated with these benefits is calculated as the present value of expected future payments pro-rated for service and is recorded as Liability for Employee Future Benefits in the statement of financial position.

Details of the employee future benefits are as follows:

	June 30 2013	June 30 2012	July 1 2011
Actuarial valuation date	30-Jun-13	30-Jun-13	30-Jun-13
Long-term assumptions used:			
Salary escalation rate (percentage)	2.00%	2.00%	2.00%
Discount rate (percentage)	2.80%	2.40%	3.20%
Inflation rate (percentage)	Nil	Nil	Nil
Expected average remaining service life (years)	8.75	8.75	8.75

Liability for Employee Future Benefits	June 30 2013	June 30 2012	July 1 2011
Accrued Benefit Obligation - beginning of year	$ 231,300	$ 212,700	$ -
Current period benefit cost	45,700	42,900	-
Interest cost	5,600	6,800	-
Benefit payments	(41,300)	(40,500)	-
Actuarial gains / Losses	(5,000)	9,400	-
Plan Amendments	-	-	-
Accrued Benefit Obligation - end of year	236,300	231,300	212,700
Unamortized Net Actuarial Gains / Losses	(3,500)	(9,400)	-
Liability for Employee Future Benefits	$ 232,800	$ 221,900	$ 212,700

Employee for Employee Future Expense	June 30 2013	June 30 2012	July 1 2011
Current period benefit cost	$ 45,700	$ 42,900	$ -
Amortization of net actuarial gain / loss	900	-	-
Plan amendments	-	-	-
Benefit cost	46,600	42,900	-
Interest cost on unfunded employee future benefits obligation	5,600	6,800	-
Total Employee Future Benefits Expense	$ 52,200	$ 49,700	$ -

11. TANGIBLE CAPITAL ASSETS

	Land	Buildings	Furniture and Equipment	Computer Hardware	System Development	Vehicles	Leasehold Improv	Work in Progress	2013	2012
Tangible Capital Assets - at Cost:										
Opening Balance at Start of Year	$ 14,000	$ 6,908,783	$ 241,453	$ 316,340	$ -	$ 89,927	$ 24,765	$ -	$ 7,595,268	$ 7,350,242
Additions/Purchases	-	-	10,428	71,391	77,011	-	-	-	158,829	245,026
Disposals	-	-	-	-	-	-	-	-	-	-
Write-Downs	-	-	-	-	-	-	-	-	-	-
Transfers to (from)	-	-	-	-	-	-	-	-	-	-
Closing Balance at End of Year	14,000	6,908,783	251,881	387,731	77,011	89,927	24,765	N/A	7,754,097	7,595,268
Tangible Capital Assets - Amortization:										
Opening Balance at Start of Year	-	3,145,919	143,917	231,345	-	36,542	17,097	-	3,574,820	3,098,404
Amortization for the Period	-	345,369	23,872	80,273	29,775	17,985	2,477	-	499,752	476,416
Disposals	-	-	-	-	-	-	-	-	-	-
Write-Downs	-	-	-	-	-	-	-	-	-	-
Closing Balance at End of Year	N/A	3,491,288	167,789	311,618	29,775	54,527	19,574	N/A	4,074,572	3,574,820
Net Book Value:										
Opening Balance at Start of Year	14,000	3,762,864	97,536	84,995	-	53,385	7,668	-	4,020,448	4,251,838
Closing Balance at End of Year	14,000	3,417,495	84,092	76,113	47,235	35,400	5,191	-	3,679,525	4,020,448
Change in Net Book Value	$ -	$ 345,369	$ 13,444	$ 8,882	$ (47,235)	$ 17,986	$ 2,478	N/A	$ 340,923	$ 231,390

12. PREPAID EXPENSES

	June 30 2013	June 30 2012	July 1 2011
Insurance	$ 29,805	$ 30,360	$ 4,499
Rent	22,827	903	21,928
Program Costs	160,014	37,695	51,545
Prepaid expenses	$ 212,646	$ 68,957	$ 77,971

13. EMPLOYEE PENSION PLANS

Multi-Employer Defined Benefit Plans

Information on the multi-employer pension plans to which the College contributes is as follows:

i) Saskatchewan Teachers' Retirement Plan (STRP) or Saskatchewan Teachers' Superannuation Plan (STSP):

The STRP and STSP provide retirement benefits based on length of service and pensionable earnings.

The STRP and STSP are funded by contributions by the participating employee members and the Government of Saskatchewan. The College's obligation to the STRP and STSP is limited to collecting and remitting contributions of the employees at rates determined by the plans. Accordingly, these financial statements do not include any expense for employer contributions to these plans. Net pension assets or liabilities for these plans are not reflected in these financial statements as ultimate responsibility for retirement benefits rests with the Saskatchewan Teachers' Federation for the STRP and with the Government of Saskatchewan for the STSP.

Details of the contributions to these plans for the College's employees are as follows:

	2013			2012
	STRP	STSP	TOTAL	TOTAL
Number of active College members	*15*	*4*	*19*	*19*
Member contribution rate (percentage of salary)				
Integrated rate	7.80%	6.05%		7.80% / 6.05%
Non-integrated rate	10.00%	7.85%		10.00% / 7.85%
Member contributions for the year	$ 89,045	$ 19,803	$ 108,847	$ 104,488

ii) Municipal Employees' Pension Plan (MEPP)

The MEPP provides retirement benefits based on length of service and pensionable earnings.

The MEPP is funded by employer and employee contributions at rates set by the Municipal Employees' Pension Commission.

Every three years, an actuarial valuation is performed to assess the financial position of the plan and the adequacy of plan funding. Any actuarially

determined deficiency is the responsibility of the participating employers and employees which could affect future contribution rates and/or benefits.

The contributions to the MEPP by the participating employers are not segregated in separate accounts or restricted to provide benefits to the employees of a particular employer. As a result, individual employers are not able to identify their share of the underlying assets and liabilities, and the net pension assets or liabilities for this plan are not recognized in these financial statements. In accordance with PSA standards, the plan is accounted for as a defined contribution plan whereby the College's contributions are expensed when due.

Details of the MEPP are as follows:

	2013	2012
Number of active College members	95	97
Member contribution rate (percentage of salary)	8.15%	7.40%
College contribution rate (percentage of salary)	8.15%	7.40%
Member contributions for the year	$ 313,417	$ 287,303
College contributions for the year	$ 313,417	$ 287,303

14. EXPENSES BY FUNCTION AND ECONOMIC CLASSIFICATION

Function	Personnel Costs	Program Contracts	Supplies and Services	Amortization of TCA	2013 Budget	2013 Actual	2012 Actual
General	$ 3,594,365	$ 62,012	$ 1,348,561	$ 499,752	$ 5,401,443	$ 5,504,690	$ 5,073,387
Skills Training	1,451,123	1,123,446	946,926	-	3,315,633	3,521,496	3,169,585
Basic Education	1,718,720	6,324	282,248	-	2,423,447	2,007,292	2,126,522
University	5,366	344,141	10,491	-	351,404	359,998	243,786
Services	538,621	-	41,381	-	533,868	580,002	713,819
Scholarships	-	-	108,650	-	-	108,650	103,362
TOTAL	$ 7,308,195	$ 1,535,923	$ 2,738,257	$ 499,752	$12,025,795	$12,082,128	$11,430,462

15. RISK MANAGEMENT

The College is exposed to financial risks from its financial assets and liabilities. These risks include credit risk, liquidity risk and market risk consisting of interest rate risk.

i) **Credit Risk**

Credit risk is the risk to the College from potential non-payment of accounts receivable. The credit risk related to the College's receivables from the provincial government, federal government and their agencies are considered to be minimal. For other receivables, the College has adopted credit policies which include the analysis of the financial position of its customers and the regular review of their credit limits in order to reduce its credit risk and close

monitoring of overdue accounts. The College does not have a significant exposure to any individual customer. Management reviews accounts receivable on a case by case basis to determine if a valuation allowance is necessary to reflect an impairment in collectability.

The aging of accounts receivable at June 30, 2013, June 30, 2012 and July 1, 2011 was:

	June 30, 2013		June 30, 2012		July 1, 2011	
	Accounts Receivable	Allowance of Doubtful Accounts	Accounts Receivable	Allowance of Doubtful Accounts	Accounts Receivable	Allowance of Doubtful Accounts
Current	$ 811,503	$ -	$ 139,481	$ -	$ 114,703	$ -
0-30 days	306,935	-	364,276	-	360,712	-
30-60 days	14,400	-	51,896	-	96,635	-
60-90 days	2,631	-	10,652	-	6,512	-
Over 90 days	128,839	8,431	168,685	1,480	175,656	7,669
Total	$ 1,264,308	$ 8,431	$ 734,989	$ 1,480	$ 754,218	$ 7,669
Net		$ 1,255,877		$ 733,509		$ 746,549

Over 90 days accounts receivable includes a receivable from 580673 Saskatchewan Ltd. in the amounts of $117,369 (June 30, 2012 - $157,795; June 30, 2011 - $120,505).

ii) **Liquidity Risk**

Liquidity risk is the risk that the College will not be able to meet its financial obligations as they come due. The College manages liquidity risk by maintaining adequate cash balances, budget practices and monitoring and forecasts. The following table sets out the contractual maturities of the College's financial liabilities:

	30-Jun-13			
	Within 6 months	6 months to 1 year	1 to 5 years	>5 years
Bank Indebtedness	$ -	$ -	$ -	$ -
Accrued salaries and benefits	182,295	269,429	-	-
Accounts payable and accrued liabilities	410,658	-	-	-
Total	**$ 592,953**	**$ 269,429**	**$ -**	**$ -**

iii) **Market Risk**

The College is exposed to market risks with respect to interest rates as follows:

Interest Rate Risk:
Interest rate risk is the risk that the fair value or future cash flows of a financial instrument will fluctuate because of changes in market interest rates. The College's interest rate exposure relates to cash and cash equivalents and portfolio investments. The College also has an authorized bank line of credit of $200,000 with interest payable annually at a rate of prime less 0.60%. Changes in the bank's prime rate can cause fluctuation in interest payments and cash flows. There was no balance outstanding on this credit facility as of June 30, 2013.

The College minimizes these risks by:

- holding cash in an account at a Canadian bank, denominated in Canadian currency
- investing in provincial government bonds where interest rates minimally fluctuate
- managing cash flows to minimize utilization of its bank line of credit

16. BUDGET FIGURES

Budget figures included in the financial statements were approved by the Board on May 23, 2012 and the Minister of Advanced Education on July 12, 2012.

17. RELATED PARTIES

These financial statements include transactions with related parties. The College is related to all Government of Saskatchewan ministries, agencies, boards, school divisions, health authorities, colleges and crown corporations under the common control of the Government of Saskatchewan. The College is also related to non-Crown enterprises that the Government jointly controls or significantly influences. In addition, the College is related to other non-Government organizations by virtue of its economic interest in these organizations.

Related Party Transactions:

Transactions with these related parties are in the normal course of operations. Amounts due to or from and the recorded amounts of transactions resulting from these transactions are included in the financial statements and the table below. They are recorded at exchange amounts which approximate prevailing market rates charged by those organizations and are settled on normal trade terms.

	June 30 2013	June 30 2012	July 1 2011
Revenues:			
Ministry of Advanced Education/Economy			
Operating	$ 7,461,232	$ 6,703,789	$ -
Capital	1,125,000	16,000	-
	$ 8,586,232	**$ 6,719,789**	**$ -**
Expenses:			
Saskatchewan Institute of Applied Science and Technology	$ 497,945	$ 564,478	-
University of Saskatchewan	178,366	141,789	-
University of Regina	206,363	139,077	-
	$ 882,674	**$ 845,344**	**$ -**
Accounts Receivable:			
Ministry of Advanced Education/Economy	$ 727,386	$ 72,579	$ 66,259
	$ 727,386	**$ 72,579**	**$ 66,259**
Accounts Payable and Accrued Liabilities:			
SaskTel	$ 71,581	$ 69,957	$ 77,890
SaskPower and Sask Energy	13,643	12,569	13,783
Saskatchewan Government Services	105,708	91,590	94,526
	$ 190,932	**$ 174,116**	**$ 186,199**

In addition, the College pays Provincial Sales Tax to the Saskatchewan Ministry of Finance on all its taxable purchases and customer sales on items that are deemed taxable. Taxes paid are recorded as part of the cost of those purchases.

18. INVESTMENT IN GOVERNMENT BUSINESS ENTERPRISE

The College has invested $175,000 to purchase all of the shares of 580673 Saskatchewan Ltd., operating as Western Trade Training Institute (WTTI). WTTI has a protocol agreement with Saskatchewan Apprenticeship to apprentice and upgrade training for crane and hoist operator trades and sub trades. The College's investment in the business enterprise is comprised of the following:

Equity in 580673 Saskatchewan Ltd.

	June 30 2013	June 30 2012	July 1 2011
Equity at beginning of year	$ 175,000	$ 175,000	$ 175,000
Net Income (loss) for the year	-	-	-
Equity at end of year	**$ 175,000**	**$ 175,000**	**$ 175,000**

Condensed financial information for 580673 Saskatchewan Ltd.:

	July 31 2013	July 31 2012	July 31 2011
Current assets	$ 207,387	$ 210,835	$ 211,185
Non-current assets	175,000	175,000	175,000
Total assets	**$ 382,387**	**$ 385,835**	**$ 386,185**
Current liabilities	102,097	189,156	134,820
Long-term liabilities	-	-	-
Equity	280,290	196,679	251,365
Total liabilities and equity	**$ 382,387**	**$ 385,835**	**$ 386,185**
Revenues	$ 353,044	$ 211,070	$ 284,016
Expenses	270,025	191,679	207,563
Net income (loss) for the year	**$ 83,019**	**$ 19,391**	**$ 76,453**

The financial information of WTTI has not been audited.

19. ACCUMULATED SURPLUS

Accumulated surplus represents the financial assets and non-financial assets of the College less liabilities. This represents the accumulated balance of net surplus arising from the operations of the College and accumulated net remeasurement gains and losses.

Certain amounts of the accumulated operating surplus, as approved by the Board, have been designated for specific future purposes including technology purchases, staff contingencies, facility development, and program development. These internally restricted amounts are included in the accumulated surplus presented in the statement of financial position.

The College does not maintain separate bank accounts for the internally restricted amounts.

Details of accumulated surplus are as follows:

PARKLAND REGIONAL COLLEGE
Notes to the Financial Statements
for the year ended June 30, 2013

	July 1 2011	June 30 2012	Additions during the year	Reductions during the year	June 30 2013
Invested in Tangible Capital Assets:					
Net Book Value of Tangible Capital Assets	$4,251,838	$4,020,448	$ 158,829	$ 499,752	$3,679,526
	4,251,838	**4,020,448**	**158,829**	**499,752**	**3,679,526**
Internally Restricted Operating Surplus					
Capital projects:					
Designated to tangible capital asset expenditures:					
Trades & Technology Centre	-	-	2,928,405	-	2,928,405
Technology Purchases	195,084	109,527	-	71,392	38,135
Staff Contingency	121,241	134,693	-	19,224	115,469
Facility Development	166,313	88,936	-	-	88,936
Program Development	87,210	38,291	-	-	38,291
580673 Sask Ltd. Investment	175,000	175,000	-	-	175,000
Scholarship Funds:					
Good Spirit REDA Scholarship Fund	15,668	14,168	-	1,500	12,668
Entrance Scholarship Fund	7,742	6,192	5,750	7,250	4,692
Staff Scholarship Fund	2,202	718	3,490	3,000	1,207
Golf Tournament Scholarship Fund	32,419	39,238	28,535	24,000	43,773
Clay Serby Scholarship Fund	5,214	4,214	-	1,000	3,214
International Fundraiser Scholarship Fund	100	100	-	-	100
Internal Scholarship Fund	-	1,537	24,027	19,350	6,214
Total Restricted Scholarship Funds	63,345	66,167	61,802	56,100	71,868
Total Internally Restricted Funds	**808,192**	**612,612**	**2,990,207**	**146,715**	**3,456,104**
Internally Restricted Funds by Government of Saskatchewan					
Sustaining Capital	104,568	20,099	125,000	87,439	57,660
2010/11 ABE On-Reserve Carryforward	344,097	120,668	-	94,084	26,584
2011/12 Literacy Carryforward	-	9,650	-	3,296	6,354
2012/13 NSERC (Applied Research)	-	-	12,889	-	12,889
2012/13 ABE Operating Grant Carryforward	-	-	41,284	-	41,284
2012/13 STA Carryforward	-	-	75,203	-	75,203
2012/13 ECE Carryforward	-	-	33,793	-	33,793
2012/13 Hospitality & Tourism Carryforward	-	-	4,602	-	4,602
2012/13 Older Worker Program Carryforward	-	-	49,532	-	49,532
2013/14 ABE On-Reserve Funding	-	-	74,104	-	74,104
2013/14 ABE Funding	-	-	193,173	-	193,173
2013/14 ECE Funding	-	-	6,738	-	6,738
2013/14 ESL Funding	-	-	21,375	-	21,375
2013/14 Skills Training Funding	-	-	384,286	-	384,286
Total Internally Restricted Funds by Government of Saskatchewan	**448,665**	**150,416**	**1,021,979**	**184,818**	**987,577**
Total Restricted Funds	**1,256,857**	**763,028**	**4,012,186**	**331,534**	**4,443,681**
Unrestricted Operating & Surplus					
Unrestricted Operating Fund	164,653	410,435	-	-	410,435
Operating Surplus	137,937	(87,825)	3,319,103	-	3,231,277
Sick Leave Adjustment	(212,700)	(221,900)	-	-	(221,900)
Amortization	-	-	499,752	-	499,752
2012/13 Non-Capitalized Items	-	-	19,224	-	19,224
2012/13 Sustaining Capital Grant	-	-	-	125,000	(125,000)
2012/13 Scholarship Activity	-	-	-	5,702	(5,702)
2012/13 Capital Campaign Activity	-	-	-	2,928,405	(2,928,405)
2012/13 Applied Research (NSERC)	-	-	-	12,889	(12,889)
2012/13 Literacy Carryforward	-	-	3,296	-	3,296
2012/13 Hospitality & Tourism Carryforward	-	-		4,602	(4,602)
2012/13 Older Worker Program Carryforward	-	-	-	49,532	(49,532)
2012/13 ABE On-Reserve Carryforward	-	-	94,084	-	94,084
2012/13 ABE Operating Grant Carryforward	-	-	-	41,284	(41,284)
2012/13 STA Carryforward	-	-	-	75,203	(75,203)
2012/13 ECE Carryforward	-	-	-	33,793	(33,793)
2013/14 ABE On-Reserve	-	-	-	74,104	(74,104)
2013/14 ABE	-	-	-	193,173	(193,173)
2013/14 ECE	-	-	-	6,738	(6,738)
2013/14 ESL	-	-	-	21,375	(21,375)
2013/14 STA	-	-	-	384,286	(384,286)
Unrestricted Operating & Surplus	**89,890**	**100,710**	**3,935,458**	**3,956,086**	**80,082**
Total Accumulated Surplus from Operations	**5,598,585**	**4,884,186**	**8,106,473**	**4,787,371**	**8,203,289**
Total Accumulated Surplus	**$5,598,585**	**$4,884,186**	**$8,106,473**	**$ 4,787,371**	**$8,203,289**

The purpose and nature of each Internally Restricted Surplus amount is as follows:

- Technology purchases includes funds designated for information technology related capital items
- Staff contingency includes funds designated to pay possible severance packages to employees
- Facility development includes funds designated for maintenance and/or improvements for campuses
- Program development includes funds designated for developing new programs
- Scholarships include funds designated for the purpose of awarding scholarships to students of the College
- Capital projects include future funds for the development of the Trades & Technology Centre

20. CONTRACTUAL OBLIGATIONS AND COMMITMENTS

Significant contractual obligations and commitments of the College are as follows:

- operating and capital lease obligations, as follows:

- Instructional Facilities
  - Treaty # Four Governance Centre, Fort Qu'Appelle, Saskatchewan, under a year to year agreement. The agreement covers use of the facility and grounds with annual rental of $50,512. The agreement contains an option to renew at the end of the initial lease term.

- Offices
  - Administration office and classrooms located in the Melville Comprehensive School, Melville, Saskatchewan, under a ten year lease which expires August 31, 2017. Terms of the lease require Parkland Regional College to pay for its proportional share of the operating costs of the building.

  - Branch office and classrooms, Canora, Saskatchewan, located in the Canora Town Office under a five year lease agreement which expires August 31, 2015. Terms of the lease provide for annual payment of $12,000 plus applicable taxes.

  - Branch office, and two classrooms, Kamsack, Saskatchewan, located in the Crowstand, under lease agreement that expires June

30, 2016. Terms of the lease provide for monthly rental of $1,407 plus applicable taxes.

- Branch office space, Yorkton, Saskatchewan, located at 32 Smith Street, under a five year lease agreement that expires September 30, 2013. Terms of the lease provide for annual payment of $49,860 plus applicable taxes.

- Equipment
  - Toshiba Business Solutions covering eight photocopiers at various locations until June 2015. Terms of the lease call for annual rental payments of $27,679 plus applicable taxes.
  - RCAP Leasing Inc. covering one photocopier located at Yorkton location until May 2016. Terms of the lease call for monthly rental payments of $392 plus applicable taxes.

- Vehicles
  - Toyota Canada, two Toyota Camry vehicles and one Toyota Sienna have been leased for a five year term ending June 2016. Monthly lease payments for the three vehicles total $1,078 plus applicable taxes.

	Operating Leases			
	Office Rental	Copier Leases	Vehicles	Total Operating
Future minimum lease payments:				
2014	$ 91,861	$ 32,388	$ 12,934	**$ 137,183**
2015	28,884	32,388	12,934	**74,206**
2016	16,884	4,709	12,934	**34,527**
2017	-	-	-	-
2018	-	-	-	-
Thereafter	-	-	-	-
Total Lease Obligations	**$ 137,629**	**$ 69,485**	**$ 38,802**	**$ 245,916**

- Good Spirit School Division
  - Upon relocation to the new College facility at the Yorkton Regional High School in August, 2003, the College has negotiated a 10 year operating agreement with the Good Spirit School Division. The agreement specifies the cost –sharing of utility, insurance and maintenance costs, based on square footage occupied by the College. The agreement, effective September 1, 2003, is reviewed annually, and adjusted for increases/decreases in costs, square footage, and services provided.

- Open Door Technology Inc.
  - Annual maintenance on Navision Software at approximately $2,311 including taxes.

21. CONTINGENT LIABILITIES

A union representing employees of an employer unrelated to the College has applied by Notice of Motion for an order quashing purported decisions of the Municipal Employees Pension Plan, relating to the application of actuarial surplus in the fund, as well as other relief. Several participating employers, including the College have been named.

An arbitration involving an instructor's hours of work has been delayed with no definite schedule. The employee has claimed to have worked beyond the requirement in the collective agreement and is seeking back pay.

The outcome of these actions is not determinable as at the date of reporting and accordingly, no provision has been made in these financial statements for any liability that may result.

22. DETAILS OF CONVERSION TO PUBLIC SECTOR ACCOUNTING (PSA) STANDARDS AND CHANGE IN ACCOUNTING POLICY

Conversion to PSA

The following tables present the reconciliation of account balances and transactions from the College's previous CICA Accounting Handbook – Part V standards (CICA HB) reporting framework to the current CICA PSA Handbook (PSA standards) reporting framework. The adoption of PSA standards had no effect on the amounts reported in the College's cash flows for the year ended June 30, 2012. Certain amounts have been reclassified to conform to the presentation adopted in 2012-13.

Change in Accounting Policy

(a) Scholarships - Scholarships account for all designated donations, grants and specifically allocated operating revenues for the purpose of awarding scholarships to students of the College. The College Board made a recommendation to change the scholarship accounting policy from the deferred method to the restricted method thus classifying scholarships as internally restricted rather than a liability. The previously deferred liability was adjusted to restated accumulated surplus as at July 1, 2011 $63,345, and

$106,184 was recognized in restated revenue, and $103,362 was recognized in restated expenses for 2011-12.

(i) Reconciliation of the July 1, 2011 Statement of Financial Position	Notes	CICA HB July 1, 2011	Adjustments	PSA Standards July 1, 2011
FINANCIAL ASSETS				
Cash and cash equivalents		$ 850,731	$ -	$ 850,731
Accounts receivable		746,549	-	746,549
Inventories for resale		-	-	-
Portfolio Investments		502,882	-	502,882
Investment in 580673 Saskatchewan Ltd.		175,000	-	175,000
TOTAL FINANCIAL ASSETS		**2,275,163**	-	**2,275,163**
LIABILITIES				
Bank Indebtedness		-	-	-
Accrued salaries and benefits		304,940	-	304,940
Accounts payable and accrued liabilities	a	397,445	(63,345)	334,099
Deferred revenue	c	498,745	(344,097)	154,648
Employee future benefits	d	-	212,700	212,700
Long-term debt		-	-	-
TOTAL LIABILITIES		**1,201,130**	**(194,742)**	**1,006,387**
NET FINANCIAL ASSETS		**1,074,033**	**194,742**	**1,268,776**
NON-FINANCIAL ASSETS				
Tangible capital assets		4,251,837	-	4,251,837
Inventory of supplies for consumption		-	-	-
Prepaid expenses		77,971	-	77,971
TOTAL NON-FINANCIAL ASSETS		**4,329,808**	-	**4,329,808**
ACCUMULATED SURPLUS		**$ 5,403,841**	**$ 194,742**	**$ 5,598,585**
ACCUMULATED SURPLUS IF COMPRISED OF:				
Accumulated surplus from operations		5,403,841	194,742	5,598,585
Accumulated remeasurement gains and losses		-	-	-
TOTAL ACCUMULATED SURPLUS		**$ 5,403,841**	**$ 194,742**	**$ 5,598,585**

PARKLAND REGIONAL COLLEGE
Notes to the Financial Statements
for the year ended June 30, 2013

(ii) Reconciliation of the July 1, 2012 Statement of Financial Position	Notes	CICA HB July 1, 2012	Adjustments	PSA Standards July 1, 2012
FINANCIAL ASSETS				
Cash and cash equivalents		$ 445,096	$ -	$ 445,096
Accounts receivable		733,509	-	733,509
Inventories for resale		-	-	-
Portfolio Investments		510,202	-	510,202
Investment in 580673 Saskatchewan Ltd.		175,000	-	175,000
TOTAL FINANCIAL ASSETS		**1,863,808**	-	**1,863,808**
LIABILITIES				
Bank Indebtedness		-	-	-
Accrued salaries and benefits		286,379	-	286,379
Accounts payable and accrued liabilities	a	434,444	(66,167)	368,277
Deferred revenue	c/d	322,788	(130,318)	192,470
Employee future benefits	d	-	221,900	221,900
Long-term debt		-	-	-
TOTAL LIABILITIES		**1,043,611**	**25,414**	**1,069,027**
NET FINANCIAL ASSETS		**820,196**	**(25,414)**	**794,781**
NON-FINANCIAL ASSETS				
Tangible capital assets		4,020,448	-	4,020,448
Inventory of supplies for consumption		-	-	-
Prepaid expenses		68,957	-	68,957
TOTAL NON-FINANCIAL ASSETS		**4,089,405**	-	**4,089,405**
ACCUMULATED SURPLUS		**$ 4,909,600**	**$ (25,414)**	**$ 4,884,186**
ACCUMULATED SURPLUS IF COMPRISED OF:				
Accumulated surplus from operations		4,909,600	(25,414)	4,884,186
Accumulated remeasurement gains and losses		-	-	-
TOTAL ACCUMULATED SURPLUS		**$ 4,909,600**	**$ (25,414)**	**$ 4,884,186**

(iii) Reconciliation of the July 1, 2012 Statement of Operations	Notes	CICA HB July 1, 2012	Adjustments	PSA Standards July 1, 2012
REVENUES				
Provincial government				
Grants	b	$ 5,840,924	$ (223,430)	$ 5,617,494
Other	a/b	1,040,983	61,312	1,102,295
Federal Government				
Grants		7,600	-	7,600
Other		162,924	-	162,924
Other revenue				
Administrative recoveries		-	-	-
Contracts		1,274,619	-	1,274,619
Interest		26,481	-	26,481
Rents		13,355	-	13,355
Resales items		286,743	-	286,743
Tuitions		1,896,967	-	1,896,967
Donations	a	-	54,522	54,522
Other		273,062	-	273,062
TOTAL REVENUES		**10,823,659**	**(107,597)**	**10,716,062**
EXPENSES				
General	d	5,064,187	9,200	5,073,387
Skills Training		3,169,586	-	3,169,586
Basic education		2,126,522	-	2,126,522
University		243,786	-	243,786
Services		713,819	-	713,819
Scholarships	a	-	103,362	103,362
Development		-	-	-
TOTAL EXPENSES		**11,317,899**	**112,563**	**11,430,462**
SURPLUS (DEFICIT) FROM OPERATIONS		**(494,240)**	**(220,160)**	**(714,400)**

(b) Statement of Operations – Presentation of Expenses by Function: The College has made certain adjustments to the presentation of its statement of operations to comply with the presentation requirements under PSA standards. PSA standards require that expenses be presented by function on the statement of operations and disclosed in the notes by object (economic classification). The change to presentation by function required the allocation of expenses by object (economic classification) to the appropriate function.

(c) Previous Unearned Revenue No Longer Deferred:

a. The Adult Basic Education grant received from the Ministry of Advanced Education, Employment & Immigration to support Adult Basic Education had been recorded as deferred (unearned) revenue under previous CICA HB fund accounting practices. The College has determined there were no stipulations associated with this transfer that met the requirement for deferral of the grant as a liability under PSA standards. The previously deferred grant was adjusted to the PSA standards restated accumulated surplus as at July 1, 2011 $344,097 and

June 30, 2012 $120,668, and $223,429 was recognized in the PSA standards restated revenue for 2011-12.

b. The Literacy grant received from the Ministry of Advanced Education, Employment & Immigration to support adult literacy had been recorded as deferred (unearned) revenue under previous CICA HB fund accounting practices. The College has determined there were no stipulations associated with this transfer that met the requirement for deferral of the grant as a liability under PSA standards. The previously deferred grant was adjusted to the PSA standards restated accumulated surplus as at July 1, 2012 $9,650, and $9,650 was recognized in the PSA standards restated revenue for 2011-12.

(d) Accumulating Non-Vesting Sick Pay Benefits: Under the previous CICA HB standards, the College was not required to accrue a liability for sick pay benefits that accumulated but did not vest. However, PSA standards require accrual of non-vesting sick pay benefits as they are earned by employees. The accrued liability was adjusted to the PSA Standards restated accumulated surplus as at July 1, 2011 $212,700, and June 30, 2012 $221,900, and $9,200 was recognized in the PSA standards restated expenses for 2011-12.

VIII. Schedule 1 of Operating Fund Revenues - by Function

Schedule 1

Parkland Regional College
Schedule of Revenues and Expenses by Function
for the year ended June 30, 2013

	2013 Actual								2013	2013	2012
	General	Skills Training		Basic Education		Services		University Credit	Scholarships	Development	Total	Budget	Actual Restated (Note 22)
		Credit	Non-credit	Credit	Non-credit	Learner Support	Counsel						
Revenues (Schedule 2)													
Provincial government	$ 3,043,858	$ 2,231,779	$ 12,560	$ 1,340,305	$ 597,379	$ 307,801	$ -	$ -	$ 52,550	$ 1,000,000	$ 8,586,232	$ 6,835,963	$ 6,719,789
Federal government	-	-	-	-	90,578	-	-	24,686	-	-	115,274	144,603	170,524
Other	695,885	1,449,056	869,461	1,078,020	59,588	67,481	84,606	405,422	61,802	1,928,405	6,699,726	4,512,764	3,825,749
Total Revenues	3,739,743	3,680,835	882,021	2,418,325	747,545	375,282	84,606	430,118	114,352	2,928,405	15,401,231	11,493,330	10,716,062
Expenses (Schedule 3)													
Agency contracts	62,012	622,273	501,173	1,995	4,329	-	-	344,141	-	-	$ 1,536,924	$ 1,416,261	$ 1,348,752
Amortization	499,752	-	-	-	-	-	-	-	-	-	499,752	470,000	476,416
Equipment	160,486	66,264	267	6,042	-	-	869	-	-	-	233,948	221,476	177,469
Facilities	360,316	46,765	5,188	16,879	15,289	-	-	2,280	-	-	436,717	492,612	438,539
Information technology	59,305	75,117	-	32,933	3,000	1,263	-	-	-	-	171,618	83,216	47,359
Operating	778,454	661,787	91,518	107,315	100,790	9,445	29,804	8,211	-	-	1,787,325	1,928,804	1,741,710
Personal services	3,594,365	1,340,122	111,001	1,293,218	425,502	332,828	205,793	5,366	108,650	-	7,416,846	7,413,426	7,200,217
Total Expenses	5,504,690	2,812,349	709,147	1,458,382	548,910	343,536	236,466	359,997	108,650	-	12,082,130	12,025,795	11,430,462
Surplus (Deficit) for the year	$ (1,764,947)	$ 868,486	$ 172,874	$ 959,943	$ 198,635	$ 31,745	$ (151,860)	$ 70,120	$ 5,702	$ 2,928,405	$ 3,319,103	$ (532,474)	$ 714,400

IX. Schedule 2 of Operating Fund Expenses - by Function

Schedule 2

Parkland Regional College
Schedule of Revenues by Function
for the year ended June 30, 2013

	2013 Revenues Actual									2013	2013	2012
	General	Skills Training		Basic Education		Services		University Credit	Scholarships	Development	Total Revenues Actual	Total Revenues Budget	Total Revenues Actual
		Credit	Non-credit	Credit	Non-credit	Learner Support	Counsel						Restated (Note 22)
Provincial Government													
Advanced Education/ Economy													
Operating grants	$ 2,904,703	$ 15,939	$ -	$ 50,203	$ -	$ 2,866	$ -	$ -	$ -	$ -	$ 2,973,711	$ 3,643,157	$ 2,910,268
Program grants	11,155	1,861,211	-	1,290,102	198,814	328,934	-	-	-	-	3,690,215	1,853,522	2,636,226
Capital grants	125,000	-	-	-	-	-	-	-	-	-	125,000	16,000	16,000
	3,040,858	1,877,150	-	1,340,305	198,814	331,800	-	-	-	-	6,788,926	5,512,679	5,562,494
Contracts	-	269,902	12,560	-	398,566	-	-	-	-	-	681,028	892,234	1,024,505
Other	3,000	84,727	-	-	-	-	-	-	-	-	87,727	317,416	55,000
	3,043,858	2,231,779	12,560	1,340,305	597,379	331,800	-	-	-	-	7,557,682	6,722,329	6,642,000
Other provincial	-	-	-	-	-	(23,999)	-	-	52,550	1,000,000	1,028,551	113,634	77,789
Total Provincial	3,043,858	2,231,779	12,560	1,340,305	597,379	307,801	-	-	52,550	1,000,000	8,586,232	6,835,963	6,719,789
Federal Government													
Operating grants	-	-	-	-	-	-	-	-	-	-	-	-	-
Program grants	-	-	-	-	9,206	-	-	-	-	-	9,206	-	7,600
Capital grants	-	-	-	-	-	-	-	-	-	-	-	-	-
	-	-	-	-	9,206	-	-	-	-	-	9,206	-	7,600
Other Federal	-	-	-	-	81,372	-	-	24,696	-	-	106,068	144,603	162,924
Total Federal	-	-	-	-	90,578	-	-	24,696	-	-	115,274	144,603	170,524
Other Revenue													
Admin recovery	-	-	-	-	-	-	-	-	-	-	-	-	-
Contracts	22,271	410,876	382,425	996,835	26,110	37,049	71,900	-	-	-	1,947,466	974,360	1,274,619
Interest	35,382	-	-	-	-	-	-	-	-	-	35,382	90,000	26,481
Rents	22,453	-	-	-	-	-	-	-	-	-	22,453	33,150	13,355
Resale items	5,434	201,157	40,645	910	1,870	-	-	1,181	-	-	251,197	304,050	286,743
Tuitions	554,639	823,607	440,756	25,960	4,785	465	-	403,071	-	1,928,405	2,253,183	2,618,450	1,896,967
Donations	-	-	-	-	-	-	-	-	61,802	-	1,990,207	-	54,522
Other	55,708	13,516	5,635	54,315	26,823	29,967	12,706	1,170	-	-	199,839	492,743	273,062
Total Other	695,885	1,449,056	869,461	1,078,020	59,588	67,481	84,606	405,422	61,802	1,928,405	6,699,725	4,512,754	3,825,749
Total Revenues	$ 3,739,743	$ 3,680,835	$ 882,021	$ 2,418,325	$ 747,545	$ 375,282	$ 84,606	$ 430,118	$ 114,352	$ 2,928,405	$ 15,401,231	$ 11,493,320	$ 10,716,062

X. Schedule 3 of Operating Expenses

Parkland Regional College
Schedule of Expenses by Function
for the year ended June 30, 2013

	2013 Expenses Actual										2013	2013	2012
	General (Schedule 4)	Skills Training		Basic Education		Services		University	Scholarships	Development	**Total Expenses Actual**	Total Expenses Budget	Total Expenses Actual
		Credit	Non-credit	Credit	Non-credit	Learner Support	Counsel	Credit					Restated (Note 22)
Agency Contracts													
Contracts	$ 62,012	$ 622,273	$ 501,173	$ 1,995	$ 4,329	$ -	$ -	$ 344,141	$ -	$ -	$ 1,535,924	$ 1,324,944	$ 1,348,752
Instructors	-	-	-	-	-	-	-	-	-	-	-	91,317	-
	62,012	622,273	501,173	1,995	4,329	-	-	344,141	-	-	1,535,924	1,416,261	1,348,752
Amortization	499,752	-	-	-	-	-	-	-	-	-	499,752	470,000	476,416
Equipment													
Equipment (non-capital)	339	-	-	-	-	-	-	-	-	-	339	4,500	632
Rental	111,183	66,284	267	4,841	-	-	458	-	-	-	183,034	186,634	135,291
Repairs and maintenance	48,963	-	-	1,201	-	-	411	-	-	-	50,576	30,342	41,546
	160,486	66,284	267	6,042	-	-	869	-	-	-	233,948	221,476	177,469
Facilities													
Building supplies	19,403	-	-	-	-	-	-	-	-	-	19,403	21,000	20,262
Grounds	2,423	12,372	221	-	-	-	-	-	-	-	15,016	3,812	895
Janitorial	17,286	-	-	-	-	-	-	-	-	-	17,286	16,300	16,732
Rental	242,822	31,791	4,145	16,879	15,289	-	-	2,280	-	-	313,206	371,013	331,526
Repairs & maintenance buildings	49,390	-	-	-	-	-	-	-	-	-	49,390	52,740	50,206
Utilities	18,992	2,602	822	-	-	-	-	-	-	-	22,416	27,747	18,918
	350,316	46,765	5,188	16,879	15,289	-	-	2,280	-	-	436,717	492,612	438,539
Information Technology													
Computer services	32,884	67,343	-	-	-	(15)	-	-	-	-	100,212	22,796	3,733
Data communications	-	-	-	-	-	-	-	-	-	-	-	-	-
Equipment (non-capital)	-	5,744	-	12,502	-	1,278	-	-	-	-	19,523	5,000	6,676
Materials & supplies	-	-	-	-	-	-	-	-	-	-	-	-	-
Rental	-	2,030	-	-	3,000	-	-	-	-	-	5,030	6,520	-
Repairs & maintenance buildings	-	-	-	-	-	-	-	-	-	-	-	3,400	-
Software (non-capital)	26,421	-	-	20,432	-	-	-	-	-	-	46,853	45,500	36,950
	59,305	75,117	-	32,933	3,000	1,263	-	-	-	-	171,618	83,216	47,359
Operating													
Advertising	107,112	76,739	4,285	3,894	11,242	-	629	2,880	-	-	206,782	162,100	163,808
Association fees & dues	34,419	389	102	-	340	-	-	-	-	-	35,249	41,120	47,660
Bad debts	8,341	-	-	-	-	-	-	-	-	-	8,341	3,000	(1,851)
Financial services	45,981	25	-	-	34	-	-	-	-	-	46,040	40,000	41,750
In-service (includes PD)	26,214	4,885	4,008	7,288	3,192	1,361	1,938	50	-	-	48,935	95,268	77,314
Insurance	35,903	2,573	71	-	-	-	-	-	-	-	38,546	33,351	36,021
Materials & supplies	105,775	348,738	24,154	45,414	58,260	4,335	13,982	4,741	-	-	605,398	424,225	454,335
Postage, freight & courier	24,609	10,657	248	809	2,002	96	-	-	-	-	38,420	20,755	29,152
Printing & copying	14,130	-	153	45	464	-	-	-	-	-	14,792	50,600	16,950
Professional services	152,847	215	3,490	26,246	6,775	-	452	-	-	-	190,025	436,040	187,319
Resale items	10,762	191,874	48,664	-	10,494	-	-	1,246	-	-	263,040	285,049	280,145
Subscriptions	1,326	-	-	-	-	-	-	-	-	-	1,326	1,850	763
Telephone & fax	62,600	1,584	964	2,891	1,012	236	-	-	-	-	69,288	75,396	64,884
Travel	148,436	24,110	5,380	20,728	6,975	3,416	12,802	(706)	-	-	221,143	260,050	240,097
Other	-	-	-	-	-	-	-	-	108,650	-	108,650	-	103,362
	778,454	661,787	91,518	107,315	100,790	9,445	29,804	8,211	108,650	-	1,895,975	1,928,804	1,741,710
Personal Services													
Employee benefits	485,483	146,045	13,869	117,725	48,722	25,030	38,206	226	-	-	875,306	1,009,879	863,684
Honoraria	20,692	200	-	350	24,027	-	-	840	-	-	46,109	83,101	31,364
Salaries	3,063,286	1,193,877	97,132	1,173,343	335,906	307,799	167,587	4,300	-	-	6,343,229	6,111,854	6,269,413
Other	24,904	-	-	1,800	16,847	-	-	-	-	-	43,551	208,592	35,755
	3,594,365	1,340,122	111,001	1,293,218	425,502	332,828	205,793	5,366	-	-	7,308,196	7,413,426	7,200,217
Total Expenses	$ 5,504,690	$ 2,812,349	$ 709,147	$ 1,458,382	$ 548,910	$ 343,536	$ 236,466	$ 359,997	$ 108,650	$ -	$ 12,082,128	$ 12,025,795	$ 11,430,462

XI. Schedule 4 of General Expenses

Schedule 4

Parkland Regional College
Schedule of General Expenses by Functional Area
for the year ended June 30, 2013

	2013 General Actual				2013	2013	2012
	Governance	Operating and Administration	Facilities and Equipment	Information Technology	Total General Actual	Total General Budget	Total General Actual Restated (Note 22)
Agency Contracts							
Contracts	$ -	$ 62,012	$ -	$ -	$ 62,012	$ 27,000	$ 14,276
Instructors	-	-	-	-	-	45,000	-
	-	62,012	-	-	62,012	72,000	14,276
Amortization	-	499,752	-	-	499,752	470,000	476,416
Equipment							
Equipment (non-capital)	-	-	339	-	339	4,500	632
Rental	-	-	111,183	-	111,183	108,684	92,855
Repairs and maintenance	-	-	48,963	-	48,963	30,342	39,750
	-	-	160,486	-	160,486	143,526	133,237
Facilities							
Building supplies	-	-	19,403	-	19,403	21,000	20,262
Grounds	-	-	2,423	-	2,423	2,812	895
Janitorial	-	-	17,286	-	17,286	16,300	16,732
Rental	-	-	242,822	-	242,822	276,273	257,880
Repairs & maintenance buildings	-	-	49,390	-	49,390	52,740	50,206
Utilities	-	146	18,846	-	18,992	27,747	18,918
	-	146	350,170	-	350,316	396,872	364,893
Information Technology							
Computer services	-	32,884	-	-	32,884	20,500	3,733
Data communications	-	-	-	-	-	-	-
Equipment (non-capital)	-	-	-	-	-	-	-
Materials & supplies	-	-	-	-	-	-	-
Rental	-	-	-	-	-	-	-
Repairs & maintenance buildings	-	-	-	-	-	-	-
Software (non-capital)	1,820	-	-	24,601	26,421	22,000	18,653
	1,820	32,884	-	24,601	59,305	42,500	22,386
Operating							
Advertising	-	107,112	-	-	107,112	97,500	99,890
Association fees & dues	30,686	3,733	-	-	34,419	40,800	47,001
Bad debts	-	8,341	-	-	8,341	3,000	(1,851)
Financial services	-	45,981	-	-	45,981	40,000	41,750
In-service (includes PD)	1,271	21,846	-	3,096	26,214	54,255	49,622
Insurance	-	-	35,903	-	35,903	31,080	34,269
Materials & supplies	-	38,926	41,288	25,560	105,775	120,900	84,079
Postage, freight & courier	-	2,132	22,319	158	24,609	18,210	23,957
Printing & copying	-	14,130	-	-	14,130	43,500	16,950
Professional services	-	152,239	608	-	152,847	163,000	171,203
Resale items	-	10,656	107	-	10,762	11,000	12,710
Subscriptions	-	849	477	-	1,326	1,450	763
Telephone & fax	-	10,275	52,325	-	62,600	68,496	58,611
Travel	39,639	106,916	930	952	148,436	152,600	145,418
Other	-	-	-	-	-	-	-
	71,595	523,136	153,956	29,767	778,454	845,791	784,372
Personal Services							
Employee benefits	-	432,627	29,164	23,692	485,483	492,557	440,608
Honoraria	19,192	1,500	-	-	20,692	32,260	20,953
Salaries	-	2,774,827	135,539	152,919	3,063,286	2,883,938	2,791,929
Other	-	24,659	245	-	24,904	22,000	24,317
	19,192	3,233,614	164,947	176,612	3,594,365	3,430,754	3,277,806
Total General Expenses	$ 92,607	$ 4,351,544	$ 829,559	$ 230,980	$ 5,504,690	$ 5,401,443	$ 5,073,387

Glossary of Terms

Casual Student: A participant taking courses, within a program group, that collectively totals less than 30 hours. (Applies to Skills Training only.)

Completer: Any participant who has successfully completed course requirements or remained to the end of the program.

FLE: Full Load Equivalent. The total participant hours divided by the accepted full load equivalent factor for a program group.

FTE: Full Time Equivalent

Full-Time Student: Total number of students who are taking courses (within the program group) that collectively require a minimum average of 18 hours of scheduled class time per week for a program session with a minimum duration period of 12 weeks (both conditions need to be true). There are two exceptions:

(a) ***Apprenticeship and Trade:*** 240 hours (a complete level depending on the trade) is required; and

(b) ***University courses:*** 234 hours (6 courses at 39 hours) of scheduled class time for the academic year.

GED: General Educational Development

Graduates: Any participant who successfully completed all course requirements resulting in achievement of certification by a recognized credit granting institution.

Participant Hours: The total time (in hours) that a student is actively involved in a program (courses) session.

Part-time Student: The number of students who are taking courses (within a program group) that collectively require less than an average of 18 hours of scheduled class time per week for a minimum duration period of less than 12 weeks but equal to or more than 30 hours in total. There are two exceptions:

(a) ***Apprenticeship and Trade:*** Totalling less than 240 hours of scheduled class time for academic year; and

(b) ***University courses:*** Totalling less than 234 hours.

Program Group: A combination of SIS 'Program Area', Program Type or Program Category identified for the specific purpose of reporting student enrollments. Program Groups for reporting to the Ministry are:

Skills Training - Institute Credit (SIAST)
Skills Training - Institute Credit (Other Suppliers)
Skills Training - Apprenticeship & Trade
Skills Training - Industry Credit
Skills Training - Non-Credit (includes Industry Non-Credit, Community/Individual Non-Credit, and Personal Interest Non-Credit)
Adult Basic Education - Credit Adult 12
Adult Basic Education - Credit Adult 10
Adult Basic Education - Credit Academic GED
Adult Basic Education - Non-Credit Employability/Life Skills
Adult Basic Education - Non-Credit English Language Training
Adult Basic Education - Non-Credit General Academic Studies
Adult Basic Education - Non-Credit Literacy
University

SCN: Saskatchewan Communications Network

SIAST: Saskatchewan Institute of Applied Science and Technology

Student Enrollment: Student(s) enrolled in program(s) or course(s) that are part of a specific ***Program Group***.

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YOUR Answer...